

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

No. 17 BK 3283-LTS

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.¹

-----X

CERTIFICATE OF SERVICE

I, Matthew Gonzalez, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On June 21, 2021, at my direction and under my supervision, employees of Prime Clerk caused the following document to be served (1) by the method set forth on the Master Service List attached hereto as **Exhibit A**, and (2) via first class mail on the ACR Tax Refund Claimants Service List attached hereto as **Exhibit B**:

- Fourteenth Notice of Transfer of Claims to Administrative Claims Reconciliation [Docket No. 17128]

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Dated: June 24, 2021

/s/ Matthew Gonzalez
Matthew Gonzalez

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on June 24, 2021, by Matthew Gonzalez, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in Queens County
Commission Expires April 4, 2024

Exhibit A

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--|--|---|-------------------|
| Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors | A&S Legal Studio, PSC | Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918 | rburgos@adameslaw.com | Email |
| Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E., and Consolidated Waste Services LLC | Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC | Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Katarina Stipeć Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294 | epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com | Email |
| Aguirre Offshore Gasport, LLC | Aguirre Offshore Gasport, LLC | Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381 | daniel.bustos@excelerateenergy.com | Email |
| Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. and Co-counsel to Cobra Acquisitions LLC | Akin Gump Strauss Hauer & Feld LLP | Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini, Brad M. Kahn One Bryant Park New York NY 10036 | idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com bkahn@akingump.com | Email |
| Co-counsel to Cobra Acquisitions LLC | Akin Gump Strauss Hauer & Feld LLP | Attn: Thomas P. McLish, Scott M. Heimberg, Allison S. Thornton 2001 K Street, N.W. Washington DC 20006 | tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com | Email |
| Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393 | Aldarondo & López-Bras, P.S.C. | Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969 | icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net | Email |
| Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC | Alexandra Bigas Valedon | PO Box 7462 Ponce PR 00732-7462 | alexandra.bigas@gmail.com | Email |
| Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE) | Alianza Comunitaria Ambientalista del Sureste, Inc. | Attn: Timmy Boyle Apartado 10140 Humacao PR 00972 | acasepr@gmail.com | Email |
| Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz | Almeida & Dávila, P.S.C. | Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757 | | First Class Mail |
| Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134 | American Federation of State, County and Municipal Employees | Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011 | jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org | Email |
| Federal Agency | AmeriCorps | Attn: Sonali Nijhawan 1201 New York Ave., NW Washington DC 20525 | | First Class Mail |
| AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority | AmeriNat | Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908 | mfredericks@amerinatls.com fdearmas@ciacpr.com | Email |
| Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy | Andrés L. Córdova | PO Box 195355 San Juan PR 00919-533 | acordova@juris.inter.edu | Email |
| Antilles Power Depot, Inc. | Antilles Power Depot, Inc. | Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190 | | First Class Mail |
| Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC | Antonetti Montalvo & Ramirez Coll | Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908 | Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com | Email |
| Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them | Antonio Fuentes-González | G.PO Box 7764 Ponce PR 00732-7764 | antoniofuentesgonzalez@yahoo.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|---|--|---|-------------------|
| Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, and Defendant 56H | Arroyo & Rios Law Offices, PSC | Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966 | mrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com | Email |
| Interested Party | Arthur Samodovitz | 200 Rano Blvd. #4C-27 Vestal NY 13850 | Arthursail@stny.rr.com | Email |
| Asociación de Empleados Gerenciales del Fondo del Seguro del Estado | Asociación de Empleados Gerenciales del Fondo del Seguro del Estado | PO Box 71325 Suite 84 San Juan PR 00936 | | First Class Mail |
| Autonomous Municipality of Ponce, creditor and party-in-interest | Autonomous Municipality of Ponce | PO Box 331709 Ponce PR 00733-1709 | | First Class Mail |
| Autopistas de PR, LLC | Autopistas de PR, LLC | Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923 | xavier.carol@abertis.com | Email |
| Autopistas Metropolitanas de Puerto Rico, LLC | Autopistas Metropolitanas de Puerto Rico, LLC | Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033 | julian.fernandez@metropistas.com gonzalo.alcalde@metropistas.com yanira.belen@metropistas.com | Email |
| Counsel to Roche Diagnostics Corporation | Barnes & Thornburg, LLP | Attn: David M. Powlen, Esq., Kevin Collins, Esq. 1000 N. West Street Suite 1500 Wilmington DE 19801 | david.powlen@btlaw.com kevin.collins@btlaw.com | Email |
| Counsel to Wal-Mart Puerto Rico, Inc. | Bauza Brau Irizarry & Silva | Attn: Antonio Bauza-Santos, Guillermo J. Silva-Wiscovich PO Box 13669 San Juan PR 00908 | antonio.bauza@bioslawpr.com gsilva@bioslawpr.com | Email |
| Counsel to Mitsubishi Motor Sales of Caribbean, Inc. | Belk & Grovas Law Offices | Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927 | belkgrovas@gmail.com | Email |
| Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees | Bennazar, García & Milián, C.S.P. | Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918 | ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org | Email |
| Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC | Bermúdez Díaz & Sánchez LLP | Attn: José J. Sánchez Vélez, Esq. & Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 200 500 Calle de la Tanca San Juan PR 00901 | jsanchez@bdslawpr.com rdiaz@bdslawpr.com | Email |
| Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., and Merrill Lynch Capital Services, Inc. | Bobonis, Bobonis & Rodriguez Poventud | Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927 | cbg@bobonislaw.com efl@bobonislaw.com | Email |
| Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee | Brown Rudnick LLP | Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005 | sbest@brownrudnick.com bchew@brownrudnick.com | Email |
| Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee | Brown Rudnick LLP | Attn: Sunni P. Beville, Esq. One Financial Center Boston MA 02111 | sbeville@brownrudnick.com | Email |
| Counsel to Oracle America, Inc. and Oracle Caribbean, Inc. | Buchalter, A Professional Corporation | Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493 | schristianson@buchalter.com vbantnerpeo@buchalter.com | Email |
| Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091 | Bufete Emmanuelli, C.S.P. | Attn: Jessica E. Méndez Colberg, Esq. Urb. Constancia 2803 Calle San Francisco Ponce PR 00717 | jessica@bufete-emmanuelli.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|------------------------------------|--|--|-------------------|
| Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energa Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER") | Bufete Emmanuelli, C.S.P. | Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732 | rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com | Email |
| Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energa Elctrica (SREAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER") | Bufete Emmanuelli, C.S.P. | Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno, Wendolyn Torres Rivera 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716 | rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com wendolyn@bufete-emmanuelli.com | Email |
| Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana | Bufete Rodríguez Miranda, C.S.P. | Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072 | mcrm100@msn.com | Email |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Adam M. Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187 | adam.langley@butlersnow.com jeb.bailey@butlersnow.com | Email |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157 | chris.maddux@butlersnow.com mitch.carrington@butlersnow.com | Email |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Martin Sosland, Esq. 2911 Turtle Creek Blvd. Suite 1400 Dallas TX 75219 | martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com | Email |
| Counsel to Financial Guaranty Insurance Company | Butler Snow, LLP | Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019 | stan.ladner@butlersnow.com | Email |
| Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation, Institucion Educativa Nets, LLC | C. Conde & Assoc. | Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253 | condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com | Email |
| Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp. | Cadwalader, Wickersham & Taft, LLP | Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Ellen M. Halstead, Thomas J. Curtin, Casey J. Servais, Nathan Bull, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281 | howard.hawkins@cwt.com mark.ellenberg@cwt.com ellen.halstead@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com NATHAN.BULL@CWT.com bill.natbony@cwt.com jaclyn.hall@cwt.com | Email |
| Counsel to Assured Guaranty Corp. | Cadwalader, Wickersham & Taft, LLP | Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001 | mark.ellenberg@cwt.com | Email |
| Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation | Cancio Covas & Santiago, LLP | Attn: Ileana M. Oliver Falero, Esq. MCS Plaza, Suite A-267 255 Ave. Ponce de León San Juan PR 00917 | ioliver@ccsllp.com | Email |
| Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority, Cooperativa de Farmacias Puertorriqueñas (COOPHARMA) | Cancio, Nadal, Rivera & Diaz, PSC | Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Angel J. Valencia, Carlos M. Rivera-Vicente PO Box 364966 403 Munoz Rivera Avenue San Juan PR 00918-3345 | Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com crivera@cnr.law angelvalencia@cnr.law | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|--|---|---|-------------------|
| Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovia Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez | Cardona-Jimenez Law Offices, PSC | Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593 | jf@cardonalaw.com | Email |
| Caribbean Hospital Corporation | Caribbean Hospital Corporation | Attn: Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922 | delapena.sylvia@gmail.com | Email |
| Counsel to Norma Bernier Casanova, Creditor | Carla T. Rodríguez Bernier | PO Box 7743 Ponce PR 00732 | carla.rodriguezbernier@yahoo.com | Email |
| Counsel to Cooperativa A/C Vegabajaña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comerieña | Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz | PO Box 9020895 San Juan PR 00902-0895 | quilichinipazc@microjuris.com | Email |
| Counsel to Aida Rossy Clemente and Local Counsel to KDC Solar LLC | Carlos Alsina Batista Law Offices, PSC | Attn: Carlos C. Alsina Batista 1519 Ponce De León Ave. Firstbank Bldg., Suite 513 San Juan PR 00909 | calsina@prquiebra.com | Email |
| Counsel to Puerto Rico Land Administration | Carlos E. Cardona-Fernández | PO Box 810412 Carolina PR 00981-0412 | carloscardonafe@hotmail.com | Email |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Carlos E. Rivera-Justiniano | C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976 | lcdo.carlos.e.riverajustiniano@gmail.com | Email |
| Counsel to Cooperativa De Ahorro Y Crédito De Isabela | Carlos M. Vergne Law Offices | Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925 | carlosvergne@aol.com | Email |
| Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp. | Casellas Alcover & Burgos, PSC | Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924 | hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com | Email |
| Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) | Casillas, Santiago & Torres, LLC | Attn: Diana M. Batlle-Barasorda, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419 | dbatlle@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com | Email |
| Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc. | Casillas, Santiago & Torres, LLC | Attn: Ericka C. Montull-Novoa, Esq. PO Box 195075 San Juan PR 00919-5075 | jcasillas@cstlawpr.com | Email |
| Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA) | Casillas, Santiago & Torres, LLC | Attn: Luis F. Llach-Zúñiga PO Box 195075 San Juan PR 00919-5075 | lllach@cstlawpr.com | Email |
| United States District Court for the District of Puerto Rico | Chambers of Honorable Laura Taylor Swain | Puerto Rico Chambers Copy Daniel Patrick Moynihan United States Courthouse 500 Pearl St., Suite No. 3212 New York NY 10007-1312 | SwainDPRCorresp@nysd.uscourts.gov | Email |
| Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico, Sucesion Pastor Mandry Mercado | Charles A. Cuprill, PSC, Law Offices | Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901 | ccuprill@cuprill.com | Email |
| Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan | Charlie Hernandez Law Offices | Attn: Charlie M. Hernández 206 Tetuán Street, Suite 701 Old San Juan PR 00901-1839 | charliehernandezlaw@gmail.com | Email |
| Counsel to Arc American, Inc. | Chiesa Shahnian & Giantomasi PC | Attn: Robert E. Nies, George A. Spadaro, Marc R. Lepelstat, Michael R. Caruso One Boland Drive West Orange NJ 07052 | rnies@csglaw.com gspadaro@csglaw.com mlepelstat@csglaw.com mcaruso@csglaw.com | Email |
| Counsel to John Hancock Investments | Choate, Hall & Stewart, LLP | Attn: Saige Jutras Oftedal & Douglas R. Gooding Two International Place Boston MA 02110 | softedal@choate.com mbarulli@choate.com jsantiago@choate.com dgooding@choate.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|---|---|--|-------------------|
| Counsel to Coalición de Organizaciones Anti Incineración, Inc. (COAI), Amigos del Río Guaynabo, Inc. (ARG) | Coalición de Organizaciones Anti Incineración, Inc. & Amigos del Río Guaynabo, Inc. | Attn: Myrna Conty Valle Escondido #9 Guaynabo PR 00971-8000 | gmchg24@gmail.com | Email |
| Counsel to Integrand Assurance Company | Cobián Roig Law Offices | Attn: Eduardo J. Cobián Roig PO Box 9478 San Juan PR 00908-9478 | eduardo@cobianroig.com | Email |
| Counsel to Service Employees International Union and United Auto Workers International Union | Cohen, Weiss and Simon, LLP | Attn: Peter D. DeChiara 330 West 42nd Street New York NY 10036-6979 | pdechiara@cwsny.com | Email |
| Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441 | Colón Ramírez, LLC | Attn: Francisco E. Colón Ramírez 1225 Ponce de León Ave VIG Tower Ste 1503 San Juan PR 00907 | fecolon@colonramirez.com | Email |
| Counsel to Comité Diálogo Ambiental, Inc. (CDA) | Comité Diálogo Ambiental, Inc. | Attn: Víctor Alvarado Urb. Las Mercedes Calle 13 #71 Salinas PR 00751 | valvarados@gmail.com | Email |
| Counsel to Comité Yabucoeño Pro-Calidad de Vida, Inc. (YUCAE) | Comité Yabucoeño Pro-Calidad de Vida, Inc. | Attn: Lydia Díaz HC04 Box 6901 Yabucoa PR 00767-9511 | ausubopr88@gmail.com | Email |
| Constructora Santiago II, Corp. | Constructora Santiago II, Corp. | Attn: Eng. José López PO Box 364925 San Juan PR 00936-4925 | jlopez@constructorasantiago.com | Email |
| Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes | Cordova & Dick, LLC | Attn: Brian M. Dick Biascochea #403 Calle 12 de Octubre Urb. El Vedado San Juan PR 00918 | bmd@bmdcounselors.com | Email |
| Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes | Cordova & Dick, LLC | Attn: Brian M. Dick Biascochea PO Box 194021 San Juan PR 00919-4021 | bmd@bmdcounselors.com | Email |
| Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes | Córdova & Dick, LLC | Attn: Brian M. Dick Biascochea #403 Calle 12 de Octubre Urb. El Vedado San Juan PR 00918 | bmd@cordovadick.com | Email |
| Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes | Córdova & Dick, LLC | Attn: Brian M. Dick Biascochea PO Box 194021 San Juan PR 00919-4021 | bmd@cordovadick.com | Email |
| Counsel to the QTCB Noteholder Group (Canyon Capital Advisors LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management LP, OZ Management LP, OZ Management II LP) and to Davidson Kempner Distressed Opportunities Fund L.P., Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners, M.H. Davidson & Co., Gordel Capital Limited, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), and Sculptor SC II, LP (f/k/a OZSC II L.P.),Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P. | Correa Acevedo & Abesada Law Offices, PSC | Attn: Roberto Abesada-Agüet, Sergio E. Criado & Rocío Del Mar Valentín Colón Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968 | ra@calopsc.com scriado@calopsc.com rvalentin@calopsc.com | Email |
| Counsel to Metric Engineering, Inc. | Coto & Associates | Attn: Ramón Coto-Ojeda & Gladira Robles-Santiago MCS Plaza, Suite 800 255 Ponce de León Ave. Hato Rey PR 00918 | rco@crlawpr.com gar@crlawpr.com | Email |
| Counsel to Metric Engineering, Inc. | Coto & Associates | Attn: Ramón Coto-Ojeda & Gladira Robles-Santiago PO Box 71449 San Juan PR 00936-8549 | rco@crlawpr.com gar@crlawpr.com | Email |
| Counsel to Roche Diagnostics Corporation | Daniel Molina López, Esq. | PO Box 223 Las Piedras PR 00771 | dmolinalaw@gmail.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|---|---|---|-------------------|
| Counsel to PFZ Properties, Inc. | David Carrion Baralt | PO Box 364463 San Juan PR 00936-4463 | davidcarrionb@aol.com | Email |
| Counsel to The PBA Sub-Group of the Commonwealth Bondholder Group | Davis Polk & Wardwell LLP | Attn: Donald S. Bernstein, Brian M. Resnick, Angela M. Libby 450 Lexington Avenue New York NY 10017 | donald.bernstein@davispolk.com brian.resnick@davispolk.com angela.libby@davispolk.com | Email |
| Counsel to Administración De Seguros De Salud De Puerto Rico | De Diego Law Offices, PSC | Attn: William Santiago-Sastre, Esq. PO Box 79552 Carolina PR 00984-9552 | wssbankruptcy@gmail.com | Email |
| Counsel to Syncora Guarantee, Inc. and Syncora Capital Assurance, Inc., GoldenTree Asset Management LP | Debevoise & Plimpton, LLP | Attn: Craig A. Bruens, Esq., & Elie J. Worenklein, Esq., Andrew Ceresney, Lisa Zornberg 919 Third Avenue New York NY 10022 | cabruens@debevoise.com eworenklein@debevoise.com aceresney@debevoise.com lzornberg@debevoise.com | Email |
| Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP | Dechert, LLP | Attn: Allan S. Brilliant & Yehuda Goor 1095 Avenue of the Americas New York NY 10036 | allan.brilliant@dechert.com yehuda.goor@dechert.com | Email |
| Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP | Dechert, LLP | Attn: G. Eric Brunstad, Jr. 90 State House Square Hartford CT 06103 | eric.brunstad@dechert.com | Email |
| Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP | Dechert, LLP | Attn: Stuart T. Steinberg & Michael S. Doluisio Cira Centre 2929 Arch Street Philadelphia PA 19104 | stuart.steinberg@dechert.com michael.doluisio@dechert.com | Email |
| Del Valle Group, SP | Del Valle Group, SP | Attn: Humberto Reynolds, President, Del Valle Group, S.P., PO Box 2319 Toa Baja PR 00951-2319 | hreynolds@delvallegroup.net | Email |
| Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP, Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP; LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. | Delgado & Fernandez, LLC | Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750 | afernandez@delgadofernandez.com | Email |
| Counsel to Management Consultants & Computer Services. Inc. | Delgado Miranda Law Offices, LLC | Attn: Briseida Y. Delgado-Miranda PMB 112, 130 Winston Churchill Ave., Ste. 1 San Juan PR 00926 | delgadamirandalaw@gmail.com | Email |
| Puerto Rico Department of Justice | Departamento de Justicia de Puerto Rico | Apartado 9020192 San Juan PR 00902-0192 | | First Class Mail |
| Federal Agency | Department of Defense (DOD) | Attn: Lloyd J. Austin III 1400 Defense Pentagon Washington DC 20301-1400 | | First Class Mail |
| Federal Agency | Department of Energy (DOE) | Attn: Jennifer M. Granholm 1000 Independence Ave., SW Washington DC 20585 | | First Class Mail |
| Federal Agency | Department of Homeland Security (DHS) | Attn: Alejandro Mayorkas Secretary of Homeland Security Washington DC 20528-0075 | | First Class Mail |
| Federal Agency | Department of Housing and Urban Development (HUD) | Attn: Marcia L. Fudge 451 7th Street., SW Washington DC 20410 | | First Class Mail |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|---|--|--|----------------------------|
| Federal Agency | Department of Human and Health Services | Attn: Xavier Becerra 200 Independence Ave, SW Washington DC 20201 | | First Class Mail |
| Counsel to Governor Ricardo Rosselló, Hon. Raúl Maldonado Gautier, and Hon. José Iván Marrero Rosado | Department of Justice | Attn: Wandymar Burgos Vargas, Deputy Secretary in Charge of Litigation PO Box 9020192 San Juan PR 00902-0192 | wburgos@justicia.pr.gov | Email |
| Federal Agency | Department of the Interior (DOI) | Attn: Deb Haaland 1849 C St., NW Washington DC 20240 | | First Class Mail |
| Federal Agency | Department of Transportation (DOT) | Attn: Pete Buttigieg 1200 New Jersey Ave., SE Washington DC 20590 | | First Class Mail |
| Federal Agency | Department of Veterans Affairs (VA) | Attn: Denis Richard McDonough 810 Vermont Ave., NW Washington DC 20420 | | First Class Mail |
| Counsel to UTIER, Plaintiff in Adversary Proceeding 19-00298 | Despacho Juridico Ramos Luina LLC | Attn: Guillermo J Ramos Luina PO Box 22763 UPR Station San Juan PR 00931 | gramlui@yahoo.com | Email |
| Counsel to Hon. Carlos Contreras Aponte, Executive Director of the Puerto Rico Highways & Transportation Authority and the Puerto Rico Highways & Transportation Authority | Development & Construction Law Group, LLC | Attn: Raúl Castellanos Malavé PMB 443 Suite 112 100 Grand Paseos Blvd San Juan PR 00926-5902 | rcastellanos@devconlaw.com | Email |
| Counsel to Voz Activa, Inc. | Diaz Soto Law Office | Attn: Ricardo L. Díaz Soto PO Box 2000 Caguas PR 00726-2000 | diazsotolaw@gmail.com | Email |
| Counsel to Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía, and Cooperativa de Ahorro y Crédito de Juana Díaz | Diego Corral González | Attn: Diego Corral González 1454 Fernández Juncos Avenue San Juan PR 00909 | corraldieg@gmail.com | Email |
| Counsel to the University of Puerto Rico, Puerto Rico Fiscal Agency and Financial Advisory Authority and the Puerto Rico Treasury Department | DLA Piper (Puerto Rico), LLC | Attn: Jose A. Sosa-Llorens Edificio Ochoa, Suite 401 500 Calle de la Tanca San Juan PR 00901-1969 | jose.sosa@dlapiper.com | Email |
| Counsel to The University of Puerto Rico, Puerto Rico Fiscal Agency and Financial Advisory Authority and the Puerto Rico Treasury Department | DLA Piper, LLP (US) | Attn: Richard A. Chesley & Rachel Ehrlich Albanese 1251 Avenue of the Americas New York NY 10020 | richard.chesley@dlapiper.com rachel.albanese@dlapiper.com | Email |
| Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico | Donna A. Maldonado-Rivera | Popular Center-9th Floor 209 Muñoz Rivera Ave. San Juan PR 00918 | Donna.Maldonado@popular.com | First Class Mail and Email |
| Counsel to the University of Puerto Rico, Plaintiff in Adversary Proceeding 17-00217 | Edgardo Barreto Law Office | Attn: Edgardo Barreto-Pagan 894 Munoz Rivera Ave. M.A.S. Building - Suite 206 Rio Piedras PR 00927 | edgardo_barreto@yahoo.com | Email |
| Counsel to Cooperativa De Ahorro y Crédito De Isabela | Edgardo Muñoz, PSC | Attn: Edgardo Muñoz PO Box 360971 San Juan PR 00936-0971 | emunozPSC@gmail.com | Email |
| Counsel to El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática (ELAC) | El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática | Attn: David Ortiz 800 Ave. RH Todd Suite 318 (Piso 3), Comercial 18, Pda. 18 Santurce PR 00907 | dortiz@elpuente.us | Email |
| Counsel to Bella International, LLC, Bella Retail Group, LLC, International Automotive Distributors Group, LLC, Bella Export Corporation, Jeronimo Esteve Abril and Carlos Lopez-Lay | Elián N. Escalante De Jesús, Esq. | PMB 401 PO Box 7891 Guaynabo PR 00970 | elian.escalante@gmail.com | Email |
| Federal Agency | Environmental Protection Agency (EPA) | Attn: Michael S. Regan 1200 Pennsylvania Ave., NW Washington DC 20460 | Regan.Michael@epa.gov | Email |

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|---|--|---|---|-------------------|
| Counsel for Vaqueria Tres Monjitas, Inc. | Epstein Becker & Green, P.C. | Attn: Wendy G. Marcari 875 Third Avenue New York NY 10022 | wmarcari@ebglaw.com | Email |
| Counsel to The Financial Oversight and Management Board for Puerto Rico and local Counsel to Brown Rudnick LLP, the Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee, Local Counsel to the Special Claims Committee of the Financial Oversight and Management Board, acting by and through its Member. | Estrella, LLC | Attn: Alberto Estrella, Kenneth C. Suria, Francisco A. Ojeda-Diez P. O. Box 9023596 San Juan PR 00902-3596 | agestrella@estrellallc.com kcsuria@estrellallc.com fojeda@estrellallc.com | Email |
| Counsel to Bermudez, Longo, Diaz-Mosso, LLC | Faccio & Pabon Roca | Attn: Luis E. Pabón Roca, Esq. & Clarisa Soló Gómez, Esq. PO Box 11397 Fernández Juncos Station San Juan PR 00910-2497 | lpabonroca@microjuris.com clarisasola@hotmail.com | Email |
| Counsel to Bermudez, Longo, Diaz-Mosso, LLC | Faccio & Pabon Roca | Attn: Luis E. Pabón Roca, Esq. & Clarisa Soló Gómez, Esq. Urb. Hyde Park 249 Las Marías St. San Juan PR 00927 | lpabonroca@microjuris.com clarisasola@hotmail.com | Email |
| Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216 | Faegre Baker Daniels, LLP | Attn: Robert L. Schnell & Michael B. Fisco 2200 Wells Fargo Center 90 S. 7th Street Minneapolis MN 55402 | robert.schnell@faegrebd.com pjime@icepr.com | Email |
| Federación de Maestros de Puerto Rico | Federación de Maestros de Puerto Rico | Urbanización El Caribe No. 1572 Ponce de León Avenue San Juan PR 00927 | legal.fmpr@gmail.com | Email |
| Federal Agency | Federal Communications Commission (FCC) | Attn: Jessica Rosenworcel 45 L Street NE Washington DC 20554 | | First Class Mail |
| Federal Agency | Federal Emergency Management Agency (FEMA) | Attn: Deanne Criswell 500 C St., SW Washington DC 20472 | | First Class Mail |
| Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227 | Feldesman Tucker Leifer Fidell, LLP | Attn: James L. Feldesman 1129 20th Street, NW Fourth Floor Washington DC 20036 | jfeldesman@FTLF.com | Email |
| Counsel to Bank of America Merrill Lynch | Félix J. Montañez-Miranda | PO Box 364131 San Juan PR 00936-4131 | fmontanezmiran@yahoo.com | Email |
| Counsel to American Century Investment Management, Inc. | Fernández Cuyar Rovira & Plá LLC | Attn: Juan A. Cuyar Cobb P.O. Box 9023905 San Juan PR 00902-3905 | jcc@fccplawpr.com jcc@fclawpr.com | Email |
| Counsel to Ambac Assurance Corporation | Ferraiuoli, LLC | Attn: Roberto A. Cámara Fuertes & Sonia E. Colón 221 Ponce de León Avenue 5th Floor San Juan PR 00917 | rcamara@ferraiuoli.com scolon@ferraiuoli.com | Email |
| Counsel to Municipio de San Juan | Ferrari Law, PSC | Attn: Carla Ferrari-Lugo PO Box 988 Aguadilla PR 00605-0988 | ferraric@ferrarilawpr.com | Email |
| Interested Party | Ferrovial Agroman, SA and Ferrovial Agroman, LLC | Attn: Eng. Nassin E. Tactuk Diná 1250 Ponce De Leon Ave. San José Building Suite 901 San Juan PR 00902 | n.tactuk@ferrovial.com | Email |
| Counsel to Pan American Grain Co., Inc. | Figueroa y Morgade Law | Attn: Maria Mercedes Figueroa y Morgade, Esq. 3415 Alejandrino Ave., Apt 703 Guaynabo PR 00969-4956 | figueroaymorgadelaw@yahoo.com | Email |
| Counsel to Whitefish Energy Holdings, LLC | Foley & Lardner LLP | Attn: Tamar Dolcourt 500 Woodward Ave., Suite 2700 Detroit MI 48226 | tdolcourt@foley.com | Email |
| Counsel to Santander Asset Management, LLC | Fortuño Law | Attn: Juan C. Fortuño Fas PO Box 9300 San Juan PR 00908 | bkfilings@fortuno-law.com | Email |

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|---|--|---|---|-------------------|
| Counsel to Angely M. Aponte-Pagán and other Plaintiffs in the Civil Case No. CC-2016-1153 & Javier Andino-Gaudín and other Plaintiffs in the Civil Case No. K AC2002-5558 | Francisco González Law Office | Attn: Francisco R. González-Colón 1519 Ponce De León Ave. First Federal Bldg. Suite 805 San Juan PR 00909 | bufetefrgonzalez@gmail.com | Email |
| Counsel to Puerto Rico Hospital Supply, Inc. | Fuentes Law Offices, LLC | Attn: Alexis Fuentes Hernández PO Box 9022266 San Juan PR 00902-2726 | alex@fuenteslaw.com | Email |
| Counsel to an ad hoc group of certain holders of Government Facilities Revenue Bonds, Government Facilities Revenue Refunding Bonds (PBA Funds), Black Rock Financial Management, Inc., Deutsche Bank Securities, Inc., First Pacific Advisors, LLC, JNL Multi-Manager Alternative Fund, a Series of JNL Services Trust, Pelican Fund, LP, Silver Point Capital Fund, L.P., and Silver Point Capital Offshore Master Fund, L.P., and co-counsel for Candlewood Constellation SPC Ltd., Acting for and on behalf of Candlewood Puerto Rico SP, Emso Asset Management Ltd. Mason Capital Master Fund, L.P. and VR Advisory Services Ltd. in Adversary Proceeding 19-00291 and co-counsel to Defendant FPA Crescent Fund in Adversary Proceeding 19-00292 and co-counsel to Defendants Fir Tree Capital Opportunity Master Fund III, LP; Fir Tree Capital Opportunity Master Fund, LP; Fir Tree Value Master Fund, LP; FPA Global Opportunity Fund, a Series of FPA Hawkeye Fund, LLC; FPA Hawkeye Fund, a Series of FPA Hawkeye Fund, LLC, FPA Select Fund, L.P.; FPA Value Partners Fund, a Series of FPA Hawkeye Fund, LLC; FT COF (E) Holdings, LLC; FT SOF IV Holdings, LLC; Global Flexible Fund, a sub-fund of Nedgroup Investment Funds PLC; Lannan Foundation; Litman Gregory Masters Alternative Strategies Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295, Vaqueria Tres Monjitas, Inc. | G. Carlo-Altieri Law Offices, LLC | Attn: Gerardo A. Carlo, Kendra Loomis 254 San Jose St., Third Floor San Juan PR 00901 | gacarlo@carlo-altierilaw.com loomislegal@gmail.com gaclegal@gmail.com | Email |
| Counsel to the Insurance Commissioner of Puerto Rico as Liquidator of National Insurance Company, Preferred Health, Inc., and Agro Industrias del Este, Corp. | Garay Massey Law Office | Attn: Juan Carlos Garay Massey PMB 347 #5900 Isla Verde Ave. L-2 Carolina PR 00979-4901 | juans@prtc.net | Email |
| Counsel to Finca Matilde Inc. | Garcia-Arregui & Fullana PSC | Attn: Isabel M. Fullana 252 Ponce De Leon Ave Suite 1101 San Juan PR 00918 | ifullana@gaflegal.com | Email |
| Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC, the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA and PBA) | Genovese Joblove & Battista, P.A. | Attn: John H. Genovese, Mariaelena Gayo-Guitian, Jesus M. Suarez, John Arrastia 100 SE 2nd Street, Suite 4400 Miami FL 33131 | jgenovese@gjb-law.com mguitian@gjb-law.com jsuarez@gjb-law.com jarrastia@gjb-law.com | Email |
| Counsel to Migrant Health Center, Inc. | Gerena Law Office | Attn: Jorge L. Gerena-Méndez, Esq. PO Box 363524 San Juan PR 00936-3524 | jlgere@gmail.com | Email |
| Representative of Plaintiff the Financial Oversight and Management Board for Puerto Rico (the “FOMB”) | Gierbolini & Carroll Law Offices, P.S.C. | Attn: Courtney R. Carroll, Miguel E. Gierbolini PO Box 9022936 San Juan PR 00902-2936 | courtneyrcarroll@gierbolinicarroll.com miguelgierbolini@gierbolinicarroll.com | Email |
| Counsel to the Ad Hoc Puerto Rico Municipalities Committee and GMS Group, LLC and Mark Elliott | Godreau & Gonzalez Law, LLC | Attn: F. David Godreau Zayas & Rafael A. Gonzalez Valiente PO Box 9024176 San Juan PR 00902-4176 | dg@g-glawpr.com rgv@g-glawpr.com | Email |
| Counsel to Syncora Guarantee, Inc. and Syncora Capital Assurance, Inc. | Goldman Antonetti & Cordova, LLC | Attn: Carlos A. Rodríguez Vidal & Solymar Castillo Morales Post Office Box 70364 San Juan PR 00936-8364 | crodriguez-vidal@gaclaw.com scastillo@gaclaw.com | Email |
| Counsel to Cooperativa de Ahorro y Crédito de Santa Isabel | González López & López Adames LLC | Attn: Marie Elsie López Adames 1126 Ashford Ave. Suite C-10 The Diplomat Condominium San Juan PR 00907 | marielopad@gmail.com | Email |
| Counsel to Ms. Marcia Gil Caraballo | Gonzalez Munoz Law Offices, PSC | Attn: Juan C. Nieves Gonzalez PO Box 9024055 San Juan PR 00902-4055 | Jnieves@gonzalezmunozlaw.com | Email |
| Co-Counsel to Goldman Sachs & Co. LLC | Goodwin Procter LLP | Attn: Brian E. Pastuszewski, Charles A. Brown The New York Times Building 620 Eighth Avenue New York NY 10018 | bpastuszewski@goodwinlaw.com cbrown@goodwinlaw.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--------------------------------------|---|---|-------------------|
| Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority | Greenberg Traurig, LLP | Attn: David Cleary, John Hutton, Kevin D. Finger, Nathan A. Haynes 200 Park Avenue New York NY 10016 | Huttonj@gtlaw.com Haynesn@gtlaw.com fingerk@gtlaw.com haynesn@gtlaw.com | Email |
| Counsel to José Ramón Rivera Rivera, Ralphie Dominicci Rivera, Ángel R. Figueroa Jaramillo and Erasto Zayas López, Plaintiffs in Adversary Proceeding 18-00047, and Cooperativa De Ahorro Y Crédito Abraham Rosa, et al., Plaintiff in Adversary Proceeding 18-00028 and Co-Counsel to Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía and Cooperativa de Ahorro y Crédito de Juana Díaz | Guillermo Ramos Luiña | P. O. Box 22763, UPR Station San Juan PR 00931-2763 | gramlui@yahoo.com | Email |
| Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs | Hagens Berman Sobol Shapiro LLP | Attn: Mark T. Vazquez 455 N. Cityfront Plaza Dr., Suite 2410 Chicago IL 60611 | MARKV@HBSSLAW.com | Email |
| Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs | Hagens Berman Sobol Shapiro LLP | Attn: Steve W. Berman 1918 Eighth Avenue, Suite 3300 Seattle WA 98101 | steve@hbsslaw.com | Email |
| Counsel to the Puerto Rico Energy Commission | HALS, PSC | Attn: Yarymar González Carrasquillo PO Box 365061 San Juan PR 00936-5061 | ygc@rclopr.com ygc1@prtc.net | Email |
| Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028 | Harry Anduze Montano | 1454 Fernández Juncos Avenue San Juan PR 00909 | handuze@microjuris.com | Email |
| Counsel to Luis R. Santini-Gaudier, Plaintiff in Adversary Proceeding Case No. 18-00053, Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía, and Cooperativa de Ahorro y Crédito de Juana Díaz | Harry Anduze Montano Law Offices | Attn: Harry Anduze Montaña 1454 Fernandez Juncos Ave San Juan PR 00909 | jmoralesb@microjuris.com corraldieg@gmail.com | Email |
| Counsel to Data Access Communication Inc, Netwave Equipment Corp., and Nustream Communications Corp | Hector Figueroa Vincenty | Calle San Francisco #310 Suite 32 San Juan PR 00901 | QUIEBRAS@ELBUFETEDELPUEBLO.com | Email |
| Counsel to Joel Isander Cuadrado Delgado and Sonia Ivette Carrasquillo Calderón | Hernandez & Rodriguez Law Offices | Attn: Fernando L. Rodriguez Mercado PO Box 1291 San Lorenzo PR 00754 | hernandezrodriguezlaw@gmail.com | Email |
| Counsel to the Estate of Delia Hernandez | Hernandez-Oharriz & Santiago, P.S.C. | Attn: Edgardo José Hernández Ohárriz Centro Internacional de Mercadeo 1 100 PR-165, Suite 612 Guaynabo PR 00908 | ehernandez@lawservicespr.com | Email |
| Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for Various Bond Issues | Hogan Lovells US, LLP | Attn: Robin E. Keller, Ronald J. Silverman, Michael C Hefter, Sara Posner 370 Madison Avenue New York NY 10017 | robin.keller@hoganlovells.com ronald.silverman@hoganlovells.com michael.hefter@hoganlovells.com sara.posner@hoganlovells.com | Email |
| Counsel to First Transit of Puerto Rico, Inc. | Holland & Knight, LLP | Attn: Jesús E. Cuza 701 Brickell Avenue Suite 3300 Miami FL 33131 | jesus.cuza@hklaw.com | Email |
| Counsel to First Transit of Puerto Rico, Inc. | Holland & Knight, LLP | Attn: John J. Monaghan, Esq., Lynne B. Xerras, Esq., & Kathleen M. St. John, Esq. 10 St. James Avenue Boston MA 02116 | bos-bankruptcy@hklaw.com | Email |
| Honorable Rosanna López León, Plaintiff in Adv. Case No. 17-00137 | Honorable Rosanna López León | El Capitolio PO Box 9023431 San Juan PR 00902-3431 | mvega@senado.pr.gov | Email |
| Counsel to Learning Alliances, LLC | Hunton Andrews Kurth LLP | Attn: Robert A. Rich, Esq. 200 Park Avenue New York NY 10166 | rrich2@huntonak.com | Email |
| Counsel to Asociación Puertorriqueña de la Judicatura and Depository Trust Company | Indiano & Williams, PSC | Attn: David C. Indiano, Leticia Casalduc-Rabell, & Claudia Quiñones-Vila, Jose M Vazquez Lozada 207 del Parque Street 3rd Floor San Juan PR 00912 | claudia.quinones@indianowilliams.com david.indiano@indianowilliams.com leticia.casalduc@indianowilliams.com Jose.vazquez@indianowilliams.com | Email |
| Integrand Assurance Company | Integrand Assurance Company | PO Box 70128 San Juan PR 00936-8128 | | First Class Mail |

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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--|---|---|----------------------------|
| IRS Insolvency Section | Internal Revenue Service | Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016 | Mimi.M.Wong@irsounsel.treas.gov | Email |
| IRS Insolvency Section | Internal Revenue Service | Attn: Centralized Insolvency Operation PO Box 7346 Philadelphia PA 19101-7346 | Mimi.M.Wong@irsounsel.treas.gov | Email |
| IRS Insolvency Section | Internal Revenue Service | Attn: Insolvency Unit City View Plaza 48 Carr 165, Suite 2000 Guaynabo PR 00968 | Thomas.M.Rath@IRSCOUNSEL.TREAS.gov | Email |
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| Counsel to PFZ Properties, Inc. | Jack Katz | ESJ Towers 6165 Isla Verde Ave Carolina PR 00979-5729 | | First Class Mail |
| Jaime Rodríguez Avilés | Jaime Rodríguez Avilés | 128 Apartamento 201 Edificio Bernardo Torres, Sector La Trocha Yauco PR 00698 | | First Class Mail |
| Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando Martínez Torres by him and as in heritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale | James Law Offices | Attn: Glenn Carl James PMB 501 1353 Rd. 19 Guaynabo PR 00966-2700 | glennccarljameslawoffices@gmail.com | Email |
| Counsel to Corporación Publica para la Supervisión y Seguro de Cooperativas de Puerto Rico (“COSSEC”) | Jean Philip Gauthier Law Office | Attn: Jean Philip Gauthier 1250 Ponce de Leon Avenue, Suite 700 San Juan PR 00907 | JPGLaw@outlook.com | Email |
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| Counsel to the Official Committee of Retired Employees of Puerto Rico | Jenner & Block, LLP | Attn: Melissa Root, Catherine Steege 353 N. Clark Street Chicago IL 60654 | mroot@jenner.com csteege@jenner.com | Email |
| Counsel to the Official Committee of Retired Employees of Puerto Rico | Jenner & Block, LLP | Attn: Robert Gordon, Richard Levin, Carl N. Wedoff, Catherine Steege 919 Third Ave New York NY 10022-3908 | rgordon@jenner.com rlevin@jenner.com cwedoff@jenner.com csteege@jenner.com | Email |
| Counsel to Marie Algarín Serrano, Sandra Ayala Cruz, María Luisa Vélez Quiñones, Gamaliel Sánchez Pellot | Jesús M. Rivera Delgado | Attn: Jesús M. Rivera Delgado P O Box 22518 San Juan PR 00931 | info@jesusriveradelgado.com | First Class Mail and Email |
| Counsel to the Ad Hoc Group of General Obligation Bondholders, Autonomy Capital (Jersey) LP & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189 | Jiménez, Graffam & Lausell | Attn: Andrés F. Picó Ramírez & J. Ramón Rivera Morales PO Box 366104 San Juan PR 00936-6104 | rrivera@jgl.com apico@jgl.com | Email |
| Counsel to Autonomy Capital (Jersey) L.P. | Jiminez, Graffam & Lausell | Attn: J. Ramón Rivera Morales PO Box 366104 San Juan PR 00936-6104 | rrivera@jgl.com | Email |
| Counsel to Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP | Jones Day | Attn: Benjamin Rosenblum, James M. Gross 250 Vesey Street New York NY 10281 | brosenblum@jonesday.com jgross@jonesday.com | Email |

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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|---|---|---|-------------------|
| Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree-Forrest Multi- Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., Oaktree Value Opportunities Fund, L.P., Ocher Rose, L.L.C., Mason Capital Master Fund LP, and SV Credit, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd.C Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy,LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P. | Jones Day | Attn: Beth Heifetz, Christopher J. DiPompeo 51 Louisiana Ave. N.W. Washington DC 20001 | bheifetz@jonesday.com cdipompeo@jonesday.com | Email |
| Counsel to Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P. | Jones Day | Attn: Bruce Bennett 555 South Flower Street 50th Floor Los Angeles CA 90071 | bbennett@jonesday.com | Email |
| Counsel to María Elena Alonso Fuentes and Laura E. Climent Garcia | Jorge Luis Guerrero-Calderon | 301 Calle Recinto Sur Suite 502 San Juan PR 00901-1945 | tuttieguerrero@yahoo.com | Email |
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| Counsel to Del Valle Group, SP, Pablo Del Valle Rivera and María A. Martínez, Tenants in Common, Fideicomiso Del Valle Martinez II and Reliable Equipment Corporation | Jorge R. Quintana-Lajara | 400 Calle Calaf PMB 165 San Juan PR 00918-1314 | jorgequintanalajara@gmail.com | Email |
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| Counsel to Orlando Torres Berrios, Germán Torres Berrios, Viviana Ortiz Mercado, Juan Alberto Torres Berrios, Vilma Teresa Torres López, Ramón A. Bonilla Martínez, and Hermanos Torres Torres, Inc. | Juan A. Hernández Rivera, Esq. | PMB #108 HC 72 Box 3766 Naranjito PR 00719 | juan@jahrlaw.com | Email |
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| Julio E Leandry-Hernández and Ileana Ortiz-Santiago | Julio E Leandry-Hernández and Ileana Ortiz-Santiago | Com. Punta Diamante Calle Naira #1561 Ponce PR 00728 | ileanaortiz@outlook.com | Email |
| The Board of Trustees of the Puerto Rico Electric Power Authority Employees’ Retirement System, Juan Carlos Adrover, Sammy Ramírez and Alvin Román | Junta de Síndicos del Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica | Sistema de Retiro AEE PO Box 13978 San Juan PR 00908-3978 | | First Class Mail |
| Counsel to NextGen Healthcare, Inc. and Quality Systems, Inc. | Kane Russell Coleman Logan PC | Attn: Paul J. Hammer 5051 Westheimer Road, 10th Floor Houston TX 77056 | | First Class Mail |
| Counsel to Kanoso Auto Sales Inc. | Kanoso Auto Sales Inc. | Attn: Jose A. Crespo Gonzalez, President PO Box 1446 San German PR 00683 | | First Class Mail |

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| Counsel to Anne Catesby Jones and Jorge Valdes Llauger | Karon LLC | Attn: Daniel R. Karon 700 W. St. Clair Ave., Suite 200 Cleveland OH 44113 | dkaron@karonllc.com | Email |
| Counsel to Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Multi-Strategy Partners, L.P., Pandora Select Partners, L.P., and Whitebox Term Credit Fund I L.P. | Kasowitz Benson Torres LLP | Attn: Andrew K. Glenn, Shai Schmidt, Trevor J. Welch 1633 Broadway New York NY 10019 | AGlenn@kasowitz.com SSchmidt@kasowitz.com TWelch@kasowitz.com | Email |
| Counsel to ManpowerGroup, Inc. | Kohner, Mann & Kailas, S.C. | Attn: Samuel C. Wisotzkey, Esq., Ryan M. Billings, Esq. 4650 N. Port Washington Road Milwaukee WI 53212 | swisotzkey@kmksc.com rbillings@kmksc.com | Email |
| Top 20 Unsecured Creditor, COFINA | KPMG, LLC | Attn: Angel Perez & Luisette Negrón American Intl. Plaza, 250 Ave. Luis Munoz Rivera San Juan PR 00918 | aperez@kpmg.com Lnegrón@kpmg.com | Email |
| Counsel to Major COFINA Bondholders, Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, Ad Hoc Group of PREPA Bondholders, and Invesco/Oppenheimer Funds | Kramer Levin Naftalis & Frankel, LLP | Attn: Amy Caton, Thomas Moers Mayer, David E. Blabey, Jr., Douglas Buckley, P. Bradley O'Neill, Gregory A. Horowitz, Natan Hamerman, Alice J. Byowitz, and Natan Hamerman 1177 Avenue of the Americas New York NY 10036 | acaton@kramerlevin.com tmayer@kramerlevin.com dblabey@kramerlevin.com dbuckley@kramerlevin.com nhamerman@kramerlevin.com abyowitz@kramerlevin.com ghorowitz@kramerlevin.com boneill@kramerlevin.com | Email |
| Counsel to AGM Properties Corporation | Landrau Rivera & Assoc. | Attn: Noemí Landrau Rivera PO Box 270219 San Juan PR 00927-0219 | nlandrau@landraulaw.com | Email |
| Counsel to Autonomy Capital (Jersey) LP | Latham & Watkins LLP | Attn: Adam J. Goldberg, Yelizaveta L. Burton, Christopher Harris 885 Third Avenue New York NY 10022 | adam.goldberg@lw.com liza.burton@lw.com christopher.harris@lw.com | Email |
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| Counsel to M.L. & R.E. Law Firm, the Popular Democratic Party House of Representatives Delegation, and the plaintiffs-intervenors in Adversary Proceeding 18-00081 | Law Office Aníbal Acevedo-Vilá | Attn: Aníbal Acevedo-Vilá 894 Muñoz Rivera Ave. Suite 202 San Juan PR 00927 | acevedovila1@gmail.com | Email |
| Counsel to Depository Trust Company | Law Office of Frank Pola, Jr. | Attn: Frank Pola, Jr. El Centro II, Suite 260 #500 Muñoz Rivera Avenue San Juan PR 00918 | pola@frankpolajr.com | Email |
| Counsel to CMA Architects & Engineers, LLC, Municipality of San Sebastian, the Corporación de Servicios Integrales de Salud del Area de Barranquitas, Comerío, Corozal, Naranjito y Orocovis, Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227, and Corporacion de Servicios Integrales de Salud del Area de Barranquitas, Comerio, Corozal, Naranjito Y Orocovis, Plaintiff in Adversary Proceedings 17-00292 and 17-00298 | Law Offices of John E. Mudd | Attn: John E. Mudd PO Box 194134 San Juan PR 00919 | jemudd@yahoo.com | Email |
| Counsel to Del Valle Group, SP, Pablo Del Valle Rivera and María A. Martínez, Tenants in Common, Fideicomiso Del Valle Martinez II and Reliable Equipment Corporation | Law Offices of Michael Craig McCall | Attn: Michael Craig McCall PO Box 362634 San Juan PR 00936-2634 | craigmcc@me.com | Email |

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| Attorney for Rosa E. Lespier Santiago | Lcdo. Norberto Colón Alvarado | Attn: Norberto Colón Alvarado 46 Calle Castillo Ponce PR 00730- | norbertocolonalvarado@yahoo.com | Email |
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| Counsel to Centro de Periodismo Investigativo Inc., Plaintiff in Adversary Proceeding 17-00167 | Legal Aid Clinic, UIA | Attn: Rafael E. Rodriguez Rivera PO Box 194735 San Juan PR 00919-4735 | rrodriguez@juris.inter.edu | Email |
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| Top 20 Unsecured Creidtor, COFINA | Lehman Brothers Holdings, Inc. | Attn: Thomas Hommell, Abhishek Kalra & Pamela Simons 1271 Avenue of the Americas 35th Floor New York NY 10020 | abhishek.kalra@lehmanholdings.com | Email |
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| Interested Party | Liberty Cablevision of Puerto Rico, LLC | Attn: Alexandra Verdiales PO Box 192296 San Juan PR 00919-2296 | | First Class Mail |
| Counsel to Stericycle | Linares Palacios Law Offices | Attn: Adrián R. Linares Palacios PMB 456 Suite 102 405 Ave. Esmeralda Guaynabo PR 00969 | alinares2020@yahoo.com | Email |
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|--|--|--|---|-------------------|
| Counsel to Cooperativa A/C, et.al | Marichal, Hernandez, Santiago & Juarbe, LLC | Attn: Rafael M. Santiago-Rosa & Vanessa Medina-Romero Triple S Plaza, 1510 F.D. Roosevelt Ave. 9th Floor, Suite 9 B1 Guaynabo PR 00968 | | First Class Mail |
| Counsel to Cooperativa A/C, et.al and Industria Lechera de Puerto Rico, Inc. | Marichal, Hernandez, Santiago & Juarbe, LLC | Attn: Rafael M. Santiago-Rosa, Vanessa Medina-Romero, José Negrón-Fernández PO Box 190095 San Juan PR 00919-0095 | jnegron@mhlex.com rsantiago@mhlex.com | Email |
| Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority and Wanda Vazques Garced, Plaintiff in Adversary Proceedings 20-00082 - 20-00085, Ricardo Rossello Nevares, and Government Development Bank for Puerto Rico | Marini Pietrantoni Muñiz, LLC | Attn: Luis C. Marini-Biaggi, Esq., Carolina Velaz-Rivero, Esq., Iván Garau-González, Esq., Valerie M. Blay-Soler 250 Ave Ponce De Leon, Suite 900 San Juan PR 00918 | lmarini@mpmlawpr.com cvelaz@mpmlawpr.com igarau@mpmlawpr.com vblay@mpmlawpr.com | Email |
| Counsel to John Hancock Investments | Martínez-Alvarez, Menéndez Cortada & Lefranc Romero, PSC | Attn: Roberto Lefranc Morales & Francisco J. Ramos Martinez Edif. Centro de Seguros, Ofic. 407 Ave. Ponce de León 701 San Juan PR 00907-3248 | rlm@martilaw.com jnazario@martilaw.com fjramos@martilaw.com jnazario@martilaw.com | Email |
| Counsel to US Bank National Association as Indenture Trustee | Maslon LLP | Attn: Clark T. Whitmore, Esq., Brian J. Klein, Esq., Jason M. Reed, Esq. & Ana Chilingarishvili, Esq., William Z. Pentelovitch & John T. Duffey 90 South Seventh Street, Suite 3300 Minneapolis MN 55402 | Clark.whitmore@maslon.com Brian.klein@maslon.com Jason.reed@maslon.com Ana.chilingarishvili@maslon.com bill.pentelovitch@maslon.com john.duffey@maslon.com | Email |
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| Counsel to Steve Schoenberg IRA, Steve and Sharon Schoenberg, Alyssa Marie Schoenberg Grantor Trust, and SFT Holdings LP | McNamee Lochner P.C. | Attn: General Counsel 20 Corporate Woods Blvd Ste 4 Albany NY 12211-2396 | | First Class Mail |
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| Counsel to Peaje Investments LLC, Service Employees International Union and United Auto Workers International Union and Davidson Kempner Capital Management LP | Monserate Simonet & Gierbolini, LLC | Attn: Dora L. Monserrate Peñagaricano, Miguel Simonet-Sierra, Fernando J. Gierbolini-González, Richard J. Schell; Ricardo R. Lozada-Franco 101 San Patricio Avenue Maramar Plaza, Suite 1120 Guaynabo PR 00968 | dmonserrate@msglawpr.com fgierbolini@msglawpr.com msimonet@msglawpr.com rschell@msglawpr.com | Email |
| Counsel to Branch Banking and Trust Company, BB&T Securities, LLC, Regions Bank and The Huntington National Bank | Moore & Van Allen PLLC | Attn: Luis M. Lluberas 100 North Tryon Street, Suite 4700 Charlotte NC 28211 | luislluberas@mvalaw.com | Email |
| Counsel to Goldman Sachs Asset Management, LP, Goldman Sachs & Co., LLC., Citigroup Inc., Citigroup Global Markets Inc., and Citibank, N.A. | Morell, Cartagena & Dapena | Attn: Ramón E. Dapena, Víctor J. Quiñones Martínez and Ivan J Llado PO Box 13399 San Juan PR 00908 | ramon.dapena@mbcdlaw.com ivan.llado@mbcdlaw.com | Email |
| Counsel to the QTCB Noteholder Group (Canyon Capital Advisors LLC, River Canyon Fund Management LLC, Davidson Kempner Capital Management LP, OZ Management LP, OZ Management II LP) and to Davidson Kempner Distressed Opportunities Fund L.P., Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners, M.H. Davidson & Co., Gordel Capital Limited, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), and Sculptor SC II, LP (f/k/a OZSC II L.P.),Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P. | Morgan, Lewis & Bockius LLP | Attn: Kurt A. Mayr, David L. Lawton, Shannon B. Wolf One State Street Hartford CT 06103-3178 | kurt.mayr@morganlewis.com david.lawton@morganlewis.com shannon.wolf@morganlewis.com | Email |
| Attorneys for Edward D. Jones & Corp. | Morgan, Lewis & Bockius LLP | Attn: Rachel J. Mauceri 1701 Market Street Philadelphia PA 19103-2921 | rachel.mauceri@morganlewis.com | Email |

Exhibit A
Master Service List
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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|--|---|---|-------------------|
| Counsel to an ad hoc group of certain holders of Government Facilities Revenue Bonds, Government Facilities Revenue Refunding Bonds (PBA Funds), Black Rock Financial Management, Inc., Deutsche Bank Securities, Inc., First Pacific Advisors, LLC, JNL Multi-Manager Alternative Fund, a Series of JNL Services Trust, Pelican Fund, LP, Silver Point Capital Fund, L.P., and Silver Point Capital Offshore Master Fund, L.P., and co-counsel for Candlewood Constellation SPC Ltd., Acting for and on behalf of Candlewood Puerto Rico SP, Emso Asset Management Ltd. Mason Capital Master Fund, L.P. and VR Advisory Services Ltd. in Adversary Proceeding 19-00291 and co-counsel to Defendant FPA Crescent Fund in Adversary Proceeding 19-00292 and co-counsel to Defendants Fir Tree Capital Opportunity Master Fund III, LP; Fir Tree Capital Opportunity Master Fund, LP; Fir Tree Value Master Fund, LP; FPA Global Opportunity Fund, a Series of FPA Hawkeye Fund, LLC; FPA Hawkeye Fund, a Series of FPA Hawkeye Fund, LLC, FPA Select Fund, L.P.; FPA Value Partners Fund, a Series of FPA Hawkeye Fund, LLC; FT COF (E) Holdings, LLC; FT SOF IV Holdings, LLC; Global Flexible Fund, a sub-fund of Nedgroup Investment Funds PLC; Lannan Foundation; Litman Gregory Masters Alternative Strategies Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295 | Morrison & Foerster LLP | Attn: James M. Peck & Gary S. Lee 250 West 55th Street New York NY 10019 | JPeck@mofo.com GLee@mofo.com | Email |
| Counsel to Universidad Interamericana, Inc. | Muñoz Benitez Brugueras & Cruz | Attn: Jaime Brugueras PO Box 191979 San Juan PR 00919-1979 | jbrugue@mbbclawyers.com | Email |
| N. Harris Computer Corporation | N. Harris Computer Corporation | Attn: President or General Counsel 100 Quannapowitt Parkway Suite 405 Wakefield MA 01880 | | First Class Mail |
| Counsel to Trinity Services I, LLC | Nazario Briceño Law Offices, LLC | Attn: Miguel A. Nazario, Jr., Esq. 701 Ponce de León Suite 401, Centro de Seguros Bldg. San Juan PR 00907 | man@nblawpr.com | Email |
| Counsel to Debtor and to the Oversight Board and UTIER | O'Neill & Borges, LLC | Attn: Hermann Bauer, Esq., Ubaldo M. Fernández, & Carla García Benítez American International Plaza 250 Munoz Rivera Ave., Suite 800 San Juan PR 00918-1813 | hermann.bauer@oneillborges.com daniel.perez@oneillborges.com ubaldo.fernandez@oneillborges.com Carla.garcia@oneillborges.com gabriel.miranda@oneillborges.com | Email |
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|--|---|---|---|-------------------|
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| Counsel to Universidad Central del Caribe, Inc. | Oscar Gonzalez Badillo | 1055 Marginal J.F. Kennedy Suite 303 San Juan PR 00920-1708 | gonzalezbadillo@gmail.com | Email |
| Counsel to Ismael Rivera Grau, Lourdes Morales Reyes, La Sociedad Legal de Gananciales Compuesta Por Ambos, Maria Elena Garcia Caballero T/C/C Maria E. Garcia, Elena Garcia Caballero, Luls Enrique Pacheco Núñez T/C/C Luls Pacheco Núñez, Hector Cesario Santiago Rivera, Virginia Diaz Delagdo, Félix Omar Colón Bernard, José Vázquez Feliciano, Marta Vázquez Torres, Neftaly Méndez Vázquez, Joseph Negrón Vázquez, and the Succession of Armando Negrón Vázquez Comprised by his heirs, Raymond Armando Negrón López and Alondra Janisse Negrón Santana, Rey Reyes Reyes, Ruth Rosado Berrios by herself and respresentation of her Son Janzel Daniel Quintana Rosado, Jetstream Federal Credit Union, Carmen Lydia Ríos Arroyo, Pablo Juan Ríos Arroyo, Elena Marie Marrero Ríos By Herself and in representation of her sons, Deborah Marie Santana Marrero and Erick Joel Santana Marrero, Lorna Lee Marrero Ríos by herself and in representation of her daughter Dariana Liz Marrero Marrero and Elena Arroyo Vázquez | Osvaldo Toledo Martinez, Esq. | PO Box 190938 San Juan PR 00919-0938 | toledo.bankruptcy@gmail.com | Email |
| Counsel to Samuel Rodriguez Claudio | Otero and Associates | Attn: George Otero Calero PO Box 732 Bayamon PR 00960 | Otero_and_assoc@hotmail.com | Email |
| Counsel to Pablo Del Valle Rivera and María A. Martínez, Tenants in Common and Fideicomiso Del Valle Martinez II | Pablo Del Valle Rivera | PO Box 2319 Toa Baja PR 00951-2319 | | First Class Mail |
| Counsel to Pattern Santa Isabel LLC | Pattern Energy Group Inc. | Attn: General Counsel Pier 1, Bay 3 San Francisco CA 94111 | daniel.elkort@patternenergy.com | Email |
| Counsel to the Official Committee of Unsecured Creditors | Paul Hastings, LLP | Attn: Luc A. Despins, Esq., Andrew V. Tenzer, Esq., James R. Bliss, Esq., James B. Worthington, Esq., Anthony F. Buscarino, Esq., Michael E. Comerford, Esq., and G. Alexander Bongartz, Esq. 200 Park Avenue New York NY 10166 | lucdespins@paulhastings.com andrewtenzer@paulhastings.com jamesbliss@paulhastings.com jamesworthington@paulhastings.com anthonybuscarino@paulhastings.com michaelcomerford@paulhastings.com alexbongartz@paulhastings.com | Email |
| Counsel to the Official Committee of Unsecured Creditors | Paul Hastings, LLP | Attn: Nicholas Bassett 875 15th Street, N.W. Washington DC 20005 | nicholasbassett@paulhastings.com | Email |
| Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub-Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149 | Paul, Weiss, Rifkind, Wharton & Garrison, LLP | Attn: Andrew N. Rosenberg, Richard A. Rosen, Walter Rieman, Kyle J. Kimpler, Karen R. Zeituni 1285 Avenue of the Americas New York NY 10019-6064 | arosenberg@paulweiss.com rrosen@paulweiss.com wrieman@paulweiss.com kkimpler@paulweiss.com kzeituni@paulweiss.com | Email |
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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|-----------------------------------|--|--|-------------------|
| Plaintiff in Adv. Proc. No. 17-00151, 17-00152 & 19-00363 | Peaje Investments, LLC | National Corporate Research, Ltd. 850 New Burton Road Suite 201 Dover DE 19904 | peajeinfo@dechert.com | Email |
| Pedro A. Vargas-Fontánez, Interested Party | Pedro A. Vargas-Fontánez | Reparto Caguaz G-14 Calle Bohio Caguas PR 00725-3310 | pevarfon@gmail.com | Email |
| Counsel to Caribbean Hospital Corporation | Pedro Nicot Santana, Esq. | PO Box 360486 San Juan PR 00936-0486 | pedronicot@gmail.com | Email |
| Peerless Oil & Chemicals, Inc. | Peerless Oil & Chemicals, Inc. | Attn: Eng.. Luis R. Vazquez 671 Road 337 Peñuelas PR 00624-7513 | luis.vazquez@peerlessoil.com | Email |
| Counsel to GMS Group, LLC | Perkins Coie LLP | Attn: Gary F. Eisenberg 30 Rockefeller Plaza 22nd Floor New York NY 10112 | geisenberg@perkinscoie.com | Email |
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| Populicom, Inc. | Populicom, Inc. | Attn: President or General Counsel Calle Recinto Sur 255 Viejo San Juan PR 00901 | gpaz@populicom.com | Email |
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|--|--|---|--|-------------------|
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| Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors) | Proskauer Rose, LLP | Attn: Steven O. Weise, Lary Alan Rappaport, Michael A. Firestein 2029 Century Park East Suite 2400 Los Angeles CA 90067-3010 | sweise@proskauer.com LRappaport@proskauer.com mfirestein@proskauer.com | Email |
| Prosol-Utier | Prosol-Utier | 612 Calle Cerra San Juan PR 00907-3619 | prosol@utier.org | Email |
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| Counsel to Commonwealth of Puerto Rico in Adversary Proceeding 17-00292 | Puerto Rico Department of Justice | Attn: Susana I Penagaricano-Brown PO Box 9020192 San Juan PR 00902-0192 | penagaricanobrownusdc@gmail.com | Email |
| Debtors | Puerto Rico Electric Power Authority | Attn: Office Of The General Counsel PO Box 364267 San Juan PR 00936-4267 | | First Class Mail |
| Puerto Rico Fiscal Agency and Financial Advisory Authority | Puerto Rico Fiscal Agency and Financial Advisory Authority | Attn: Mohammad S. Yassin, Christian Sobrino Vega, Carlos Saavedra, Esq., Rocío Valentin, Esq. Roberto Sánchez Vilella (Minillas) Government Center De Diego Ave. Stop 22 San Juan PR 00907 | Carlos.Saavedra@aafaf.pr.gov Rocio.Valentin@aafaf.pr.gov | Email |
| Members of Creditor's Committee | Puerto Rico Hospital Supply | Call Box 158 Carolina PR 00986-0158 | | First Class Mail |
| Puerto Rico Industrial Development Company | Puerto Rico Industrial Development Company | Attn: Gabriel Maldonado PO Box 362350 San Juan PR 00936-2350 | | First Class Mail |
| Puerto Rico Telephone Company d/b/a Claro | Puerto Rico Telephone Company d/b/a Claro | Attn: Francisco J. Silva PO Box 360998 San Juan PR 00936-0998 | fsilva@claropr.com | Email |
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| Counsel to The Board of Trustees of the Puerto Rico Electric Power Authority Employees' Retirement System, Juan Carlos Adrover, Sammy Ramírez and Alvin Román, Jose Ramon Rivera-Rivera, Ralphie Dominicci-Rivera, Erasto Zayas-Lopez, Sammy Rodriguez | Rafael A. Ortiz-Mendoza | Edificio Banco Cooperativo Plaza 623 Avenida Ponce de León, Ste. 501-A San Juan PR 00917-4805 | rafael.ortiz.mendoza@gmail.com | Email |
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|--|--------------------------------------|---|--|-------------------|
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| Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders | Reed Smith, LLP | Attn: Luke A. Sizemore, and Jared S. Roach Reed Smith Centre 225 Fifth Avenue, Suite 1200 Pittsburgh PA 15222 | lsizemore@reedsmith.com jroach@reedsmith.com | Email |
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| Counsel to the COFINA Senior Bondholders Coalition, Lawful Constitutional Debt Coalition, Cobra Acquisitions LLC | Reichard & Escalera, LLC | Attn: Rafael Escalera Rodríguez, Sylvia M. Arizmendi, Alana Vizcarrondo-Santana, Fernando Van Derdys, Carlos R. Rivera-Ortiz 255 Ponce de León Avenue MCS Plaza, 10th Floor San Juan PR 00917-1913 | escalera@reichardescalera.com arizmendis@reichardescalera.com vizcarrondo@reichardescalera.com fvander@reichardescalera.com riverac@reichardescalera.com | Email |
| Reliable Equipment Corporation | Reliable Equipment Corporation | Attn: Marylin Del Valle, General Manager, Reliable Equipment Corporation PO Box 2316 Toa Baja PR 00951-2316 | | First Class Mail |
| Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana | Reno & Cavanaugh, PLLC | Attn: Iyen A. Acosta 455 Massachusetts Avenue, NW Suite 400 Washington DC 20001 | iacosta@renocavanaugh.com | Email |
| Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, Concilio De Salud Integral De Loiza, Inc. & Neomed Center, Inc., Migrant Health Center, Inc., and Salud Integral en la Montana | Reno & Cavanaugh, PLLC | Attn: Thomas T. Pennington 424 Church Street Suite 2910 Nashville TN 37129 | tpennington@renocavanaugh.com | Email |
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|---|---|---|---|-------------------|
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| Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc. | Rivera Colón, Rivera Torres & Rios Berly, PSC | Attn: Victor M. Rivera-Rios 1502 Fernandez Juncos Ave. San Juan PR 00909 | victorriverrarios@rcrtrblaw.com | Email |
| Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for various Bond Issues; U.S. Bank National Association, in its capacity as Indenture Trustee | Rivera Tulla & Ferrer, LLC | Attn: Eric A. Tulla, Iris J. Cabrera-Gómez, Manuel Rivera Aguiló Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212 | etulla@riveratulla.com icabrera@riveratulla.com marivera@riveratulla.com | Email |
| Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub-Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149 | Robbins, Russell, Englert, Orseck, Untereiner & Sauber, LLP | Attn: Lawrence S. Robbins, Gary A. Orseck, Kathryn S. Zecca, Donald Burke & Joshua S. Bolian 1801 K Street, NW Washington DC 20006 | lrobbins@robbinsrussell.com gorseck@robbinsrussell.com kzecca@robbinsrussell.com dburke@robbinsrussell.com jbolian@robbinsrussell.com | Email |
| Counsel to Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041, and Manuel Natal-Albelo Plaintiff in Adversary Proceeding 19-00003 | Roberto Maldonado Law Office | Attn: Roberto O. Maldonado-Nieves 344 Street #7 NE Office 1-A San Juan PR 00920 | romn1960@gmail.com | Email |
| Interested Party | Roberto Quiles | PO Box 1337 San Sebastian PR 00685-1337 | estudiolegalrivera2@gmail.com | Email |
| Counsel to the Ad Hoc Puerto Rico Municipalities Committee | Rochelle McCullough, LLP | Attn: Michael R. Rochelle, Esq. & Kevin D. McCullough, Esq. 325 N. St. Paul, Suite 4500 Dallas TX 75201 | buzz.rochelle@romclaw.com kdm@romclaw.com | Email |
| Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134, Counsel to SOMOS, Inc. | Rodriguez Banchs, CSP | Attn: Manuel A. Rodríguez Banchs & Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006 | manuel@rodriguezbanchs.com rosasegui@yahoo.com | Email |
| Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227 | Rodriguez Marxuach Law Offices, PSC | Attn: Miguel J. Rodríguez-Marxuach PO Box 16636 San Juan PR 00908-6636 | mrm@rmlawpr.com | Email |
| Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. | Rodriguez Marxuach Law Offices, PSC | Attn: Miguel Rodríguez Marxuach 268 Ponce de León Ave. Suite 1425 San Juan PR 00918 | mrm@rmlawpr.com | Email |
| Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it | Ropes & Gray LLP | Attn: Douglas H. Hallward-Driemeier 2099 Pennsylvania Avenue, NW Washington DC 20006-6807 | Douglas.Hallward-Driemeier@ropesgray.com | Email |
| Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it | Ropes & Gray LLP | Attn: Keith H. Wofford, Daniel G. Egan 1211 Avenue of the Americas New York NY 10036-8704 | Keith.Wofford@ropesgray.com Daniel.Egan@ropesgray.com | Email |
| Counsel to Fideicomiso Hernandez Castrodad | Rosendo E. Miranda López, Esq. | PO Box 192096 San Juan PR 00919-2096 | r.miranda@rmirandalex.net | Email |
| Counsel to Gila, LLC | RPP Law, PSC | Attn: Roberto L. Prats, Esq. American Airlines Building 1509 López Landrón, Piso 10 San Juan PR 00911 | rprats@rpplaw.com | Email |
| Counsel to United Surety & Indemnity Company | Saldaña & Saldaña Egozcue, PSC | Attn: Héctor Saldaña-Egozcue, Esq. & Carlos Lugo-Fiol, Esq. Popular Center - Suite 1420 208 Ponce de León Avenue San Juan PR 00918-1050 | carlos.lugo@saldanalaw.com hector.saldana@saldanalaw.com | Email |
| Counsel to Morgan Stanley & Co. LLC and Morgan Stanley Smith Barney LLC | Saldaña, Carvajal & Vélez Rivé, P.S.C. | Attn: Luis N. Saldaña-Román & Ángel E. Rotger-Sabat 166 Ave. de la Constitución San Juan PR 00901 | lsaldana@scvrlaw.com arotger@scvrlaw.com | Email |
| Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065, and MapFre PRAICO Insurance Company | Saldaña, Carvajal & Vélez-Rivé, PSC | Attn: José A. Sánchez-Girona, Esq. 166 Avenida de la Constitución San Juan PR 00901 | jsanchez@scvrlaw.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|--|--|---|-------------------|
| Counsel to Doral Financial Corporation | Salichs Pou & Associates, PSC | Attn: Juan C. Salichs PO Box 195553 San Juan PR 00919-5533 | jsalichs@splawpr.com | Email |
| Counsel to Asociación de Jubilados de la Judicatura de Puerto Rico, Inc. | Sanabria Bauermeister Garcia & Berio | Attn: Jose R. Dávila-Acevedo, Jaime L. Sanabria Montanez Corporate Center – Ste. 202 33 Calle Resolución San Juan PR 00920-2744 | avb@sbgbllaw.com avb@sbgbllaw.com jsanabria@sbgbllaw.com jdavila@sbgbllaw.com | Email |
| Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp. and counsel for Puerto Rico AAA Portfolio Bond Fund II, Inc. Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund, Inc. Tax-Free Puerto Rico Target Maturity Fund, Inc. Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Puerto Rico Investors Bond Fund I, Inc. Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II, Inc. Puerto Rico Investors Tax-Free Fund III, Inc. Puerto Rico Investors Tax-Free Fund IV, Inc. Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI, Inc. UBS IRA Select Growth & Income in Adversary Proceeding 19-00367 | Sanchez Pirillo LLC | Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet, José C. Sánchez-Castro, Alicia I. Lavergne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918 | gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alavergne@sanpir.com | Email |
| Counsel to Cooperativa de Ahorro Y Credito San Jose and Counsel to Cooperativa de Ahorro Y Credito de Barranquitas | Santi Law Office | Attn: Jose Angel Santini Bonilla PO Box 552 Aibonito PR 00705 | santilawoffice@yahoo.com | Email |
| Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc., Sidley Austin LLP | Sarlaw LLC | Attn: Sergio A. Ramirez de Arellano Banco Popular Center, Suite 1022 209 Muñoz Rivera Avenue San Juan PR 00918-1009 | sramirez@sarlaw.com | Email |
| Counsel to Cantor-Katz Collateral Monitor, LLC | Schulte Roth & Zabel LLC | Attn: Douglas Mintz Peter Amend 901 15th St., Suite 800 Washington DC 20005 | douglas.mintz@srz.com peter.amend@srz.com | Email |
| Counsel to Duff & Phelps LLC | Schulte Roth & Zabel LLC | Attn: Michael L. Cook 919 Third Avenue New York NY 10022 | michael.cook@srz.com | Email |
| Scotiabank de Puerto Rico | Scotiabank de Puerto Rico | GA 20 Calle Paseo del Parque Garden Hills Sur Guaynabo PR 00969 | Roy.purcell@scotiabank.com | Email |
| Scotiabank de Puerto Rico | Scotiabank de Puerto Rico | Scotiabank Plaza 290 Jesus T. Pinero Avenue, 8th Floor San Juan PR 00918 | Rgf@mcvpr.com Roy.purcell@scotiabank.com | Email |
| Securities and Exchange Commission - Headquarters | Securities & Exchange Commission | Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549 | secbankruptcy@sec.gov NYROBankruptcy@sec.gov | Email |
| Securities and Exchange Commission - Regional Office | Securities & Exchange Commission – NY Office | Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022 | bankruptcynoticeschr@sec.gov | Email |
| Counsel to National Public Finance Guarantee Corporation | Seda & Perez Ochoa, PSC | Attn: Eric Perez Ochoa PO Box 70294 San Juan PR 00936-8294 | epo@amgprlaw.com | Email |
| Counsel to The Bank of New York Mellon, as trustee, Total Petroleum Puerto Rico Corp., Siemens Transportation Partnership Puerto Rico, S.E., and Siemens Corporation | Sepulvado & Maldonado, & Couret | Attn: Elaine Maldonado Matias, Aurivette Deliz Delgado, & Albéniz Couret Fuentes 304 Ponce de Leon Avenue Suite 990 San Juan PR 00918-2029 | | First Class Mail |
| Counsel to Siemens Transportation Partnership Puerto Rico, S.E. | Sepulvado Maldonado & Couret | Attn: Albéniz Couret Fuentes 304 Ponce de Leon Ave. Ste 990 San Juan PR 00918 | acouret@smlawpr.com jsantos@smlawpr.com | Email |
| Counsel to EcoEléctrica, L.P. | Shearman & Sterling LLP | Attn: Fredric Sosnick 599 Lexington Avenue New York NY 10022 | FSosnick@Shearman.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--|--|---|----------------------------|
| Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes | Sheppard Mullin Richter & Hampton LLP | Attn: Lawrence A. Larose, Nirav Bhatt 30 Rockefeller Plaza New York NY 10112 | LLarose@sheppardmullin.com NBhatt@sheppardmullin.com | Email |
| Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs | Shindler, Anderson, Goplerud & Weese, P.C. | Attn: J. Barton Goplerud, Andrew Howie 5015 Grand Ridge Drive, Suite 100 West Des Moines IA 50265-5749 | goplerud@sagwlaw.com howie@sagwlaw.com | Email |
| Counsel to Sierra Club Puerto Rico, Inc. (Sierra Club PR) | Sierra Club Puerto Rico, Inc. | Attn: José Menéndez 1016 Avenida Ponce de León Río Piedras PR 00925 | jmenen6666@gmail.com | Email |
| Counsel to Sola Ltd, Ultra Master Ltd, Ultra NB LLC and Solus Opportunities Fund 5 LP | Simpson Thacher & Bartlett LLP | Attn: Bryce L. Friedman, Nicholas Baker 425 Lexington Avenue New York NY 10017-3954 | bfriedman@stblaw.com nbaker@stblaw.com | Email |
| Counsel to J.P. Morgan Securities, LLC | Simpson Thacher & Bartlett LLP | Attn: Jonathan K. Youngwood & David Elbaum 425 Lexington Avenue New York NY 10017 | jyoungwood@stblaw.com david.elbaum@stblaw.com | Email |
| Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica | Sistema de Retiro AEE | PO Box 13978 San Juan PR 00908-3978 | MARIAE.HERNANDEZ@prepa.com carmen.herrero@prepa.com | Email |
| Counsel to Vitol Inc. and Vitol S.A. | Skadden, Arps, Slate, Meagher & Flom LLP | Attn: Mark A. McDermott, Bram A. Strohlic, & Shana Elberg One Manhattan West New York NY 10001 | mark.mcdermott@skadden.com Bram.Strohlic@skadden.com Shana.Elberg@skadden.com | Email |
| Counsel to UBS Trust Company of Puerto Rico | Skadden, Arps, Slate, Meagher & Flom LLP | Attn: Paul J. Lockwood, Esq One Rodney Square 920 N. King St. Wilmington DE 19801 | Paul.lockwood@skadden.com | Email |
| Federal Agency | Small Business Administration (SBA) | Attn: Dilawar Syed 409 3rd St., SW Washington DC 20416 | | First Class Mail |
| Counsel to Autonomous Municipality of Ponce | Stradling Yocca Carlson & Rauth, PC | Attn: Paul R. Glassman 10100 Santa Monica Blvd Ste 1400 Los Angeles CA 90067-4140 | pglassman@sycr.com | First Class Mail and Email |
| Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250 | Stroock & Stroock & Lavan LLP | Attn: Curt C. Mechling & Sherry J. Millman 180 Maiden Lane New York NY 10038 | cmechling@stroock.com smillman@stroock.com | Email |
| Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO | Stroock & Stroock & Lavan, LLP | Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield 180 Maiden Lane New York NY 10038-4982 | cmechling@stroock.com smillman@stroock.com khansen@stroock.com jcanfield@stroock.com | Email |
| Counsel to Tamrio, Inc. | Tamrio, Inc. | Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681 | jlopez@constructorasantiago.com | Email |
| TEC General Contractors, Corp. | TEC General Contractors, Corp | Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901 | Saultoledo22@yahoo.com | Email |
| Members of Creditor's Committee | The American Federation of Teachers (AFT) | Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001 | | First Class Mail |
| Creditor and Party-in-Interest | The Bank of Nova Scotia | Attn: Luis Pablo Bautista 40 King St. W. Toronto ON MSH1H1 Canada | luis.bautista@scotiabank.com | Email |
| Cantor-Katz Collateral Monitor LLC | The Collateral Monitor | Attn: Matthew Cantor 235 West 71st Street, Unit 3 New York NY 10023 | Mcantor4@mac.com | Email |

Exhibit A
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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---|--|--|--|----------------------------|
| Cantor-Katz Collateral Monitor LLC | The Collateral Monitor | Attn: Richard Katz 1915 Vallejo Street San Francisco CA 94123 | rich.katz@torquepointllc.com | Email |
| Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers | The Financial Attorneys, P.S.C. | Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969 | rfc@thefinancialattorneys.com | Email |
| Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221 | The Law Offices of Andres W. Lopez, P.S.C. | Attn: Andres W. Lopez 902 Fernandez Juncos Ave San Juan PR 00907 | andres@awllaw.com | First Class Mail and Email |
| Counsel to Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, and Invesco/Oppenheimer Funds | Toro, Colon, Mullet, Rivera & Sifre, P.S.C. | Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk PO Box 195383 San Juan PR 00919-5383 | Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com | Email |
| TransCore Atlantic, Inc. | TransCore Atlantic, Inc. | Attn: President or General Counsel 150 4th Ave North, Suite 1200 Nashville TN 37219 | Paula.Flowers@TransCore.com | Email |
| Counsel to the United States | U.S. Department of Justice, Civil Division | Attn: Laura Hunt, and Rebecca M. Curti-Kohart Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530 | rebecca.cutri-kohart@usdoj.gov | Email |
| Counsel to the United States | U.S. Department of Justice, Civil Division | Attn: Thomas G. Ward 950 Pennsylvania Ave., NW Rm 3131 Washington DC 20530 | | First Class Mail |
| Counsel for Luis J. Costas-Russell | Ubarri & Roman Law Office | Attn: David W. Roman PO Box 79564 Carolina PR 00984-9564 | | First Class Mail |
| Unión de Empleados de la Corporación del Fondo del Seguro del Estado | Unión de Empleados de la Corporación del Fondo del Seguro del Estado | Calle Encina 1550 Caparra Heights San Juan PR 00920 | unionecfse@yahoo.com | Email |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | Unión de Médicos de la Corporación del Fondo del Seguro del Estado | Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983 | migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com | Email |
| Unión de Médicos de la Corporación del Fondo del Seguro del Estado | Unión de Médicos de la Corporación del Fondo del Seguro del Estado | PO Box 70344, CMM33 San Juan PR 00936-8344 | | First Class Mail |
| Members of Creditor's Committee | Unitech Engineering | Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739 | | First Class Mail |
| Counsel to the Government of the United States of America | United States Attornery for the Southern District of New York | Attn: Christopher Connolly 86 Chambers Street New York NY 10007 | christopher.connolly@usdoj.gov | Email |
| Counsel to the Environmental Protection Agency | United States Department of Justice | Attn: Héctor Vélez Cruz, Associate Regional Counsel Office of Regional Counsel, U.S. EPA Region 2 City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 Guaynabo PR 00968-8069 | velez.hector@epa.gov | Email |
| Counsel to the Environmental Protection Agency | United States Department of Justice | Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611 | mark.gallagher@usdoj.gov | Email |
| Counsel to Universal Insurance Company, Eastern American Insurance Agency, and Universal Group, Inc. | Universal Insurance Company | Attn: Roberto Del Toro Morales P.O. Box 11155 San Juan PR 00922-1155 | rtoero@universalpr.com | Email |
| Federal Agency | US Army Corps of Engineers | Attn: Scott A. Spellmon 441 G St., NW Washington DC 20548 | | First Class Mail |

Exhibit A
Master Service List
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| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|---|---|---|-------------------|
| Office of the United States Attorney for the District of Puerto Rico | US Attorney for the District of Puerto Rico | Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918 | | First Class Mail |
| Federal Agency | US Department of Agriculture | Attn: Thomas J. Vilsack 1400 Independence Ave., SW Washington DC 20250 | | First Class Mail |
| Federal Agency | US Department of Commerce | Attn: Gina M. Raimondo 1401 Constitution Ave., NW Washington DC 20230 | | First Class Mail |
| Federal Agency | US Department of Education (ED) | Attn: Miguel Cardona 400 Maryland Ave., SW Washington DC 20202 | | First Class Mail |
| Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau | US Department of Justice | Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044 | wardlow.w.benson@usdoj.gov | Email |
| Federal Agency | US Department of Justice (DOJ) | Attn: Merrick Garland 950 Pennsylvania Ave., NW Washington DC 20530 | | First Class Mail |
| Federal Agency | US Department of Labor (DOL) | Attn: Martin J. Walsh 200 Constitution Ave NW Washington DC 20210 | | First Class Mail |
| US Trustee for the District of Puerto Rico | US Trustee for the District of Puerto Rico | Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Nancy J. Gargula Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922 | USTP.Region21@usdoj.gov | Email |
| Counsel to Cooperativa de Seguros Múltiples de Puerto Rico | Valdes Ortiz Law Offices, PA | Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467 | hvaldes@v-olaw.com | Email |
| Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions | Valenzuela-Alvarado, LLC | Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942 | jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com | Email |
| Attorney for Maria C. Figueroa Torres | Vanessa Hernández Rodríguez | Attn: Vanessa Hernández Rodríguez Street Aurora 4140, Suite 1 Ponce PR 00717-1203 | hernandezrodriguez.v@gmail.com | Email |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Veronica Ferraiuoli Hornedo | PO Box 195384 San Juan PR 00919-5384 | vero@ferraiuoli.pr | Email |
| Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081 | Víctor Calderón Cestero | 137 Calle O Ramey Aguadilla PR 00603 | victor@calderon-law.com | Email |
| Counsel to Learning Alliances, LLC | Vidal, Nieves & Bauzá, LLC | Attn: Roxana Cruz-Rivera, Esq. B7 Tabonuco Street, Suite 1108 Guaynabo PR 00968 | rcruz@vnblegal.com | Email |
| Counsel to Fir Tree Capital Management, LP | Vilariño & Associates LLC | Attn: Javier Vilariño 1519 Ponce de Leon Ave. First Federal Building Suite 513 San Juan PR 00909 | jvilarino@vilarinolaw.com | Email |
| Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc, Carnegie Learning, Inc. | Vilariño & Associates LLC | Attn: Javier Vilariño, Esq. PO Box 9022515 San Juan PR 00902-2515 | jvilarino@vilarinolaw.com | Email |
| Counsel to Medical Card System, Inc., MCS Health Management Options, Inc., and MCS Advantage, Inc. | Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso 1225 Ave. Ponce de León Suite 1503 San Juan PR 00907-3984 | ramonvinas@vinasllc.com | Email |

Exhibit A
Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--|---|--|-------------------|
| Counsel to MCS Life Insurance Company | Viñas Law Office, LLC | Attn: Ramón L. Viñas Bueso 623 Ave. Ponce de León Suite 1202B San Juan PR 00917-4831 | ramonvinas@vinasllc.com | Email |
| Counsel to Scotiabank De Puerto Rico | Wachtell, Lipton, Rosen & Katz | Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Angela K. Herring, Esq. 51 West 52nd Street New York NY 10019 | Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com AKHerring@wlrk.com | Email |
| Counsel to National Public Finance Guarantee Corporation | Weil, Gotshal & Manges, LLP | Attn: Kelly Diblasi, Robert Berezin, Todd Larson, Gabriel A. Morgan, Jonathan D. Polkes, & Gregory Silbert 767 Fifth Avenue New York NY 10153-0119 | kelly.diblasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com | Email |
| Counsel to Elias Sánchez-Sifonte, Attorneys for Defendants State Insurance Fund Corporation and Jesús M. Rodríguez Rosa. | Weinstein-Bacal, Miller & Vega, P.S.C. | Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega- Villalba González-Padín Building - Penthouse 154 Rafael Cordero Street, Plaza de Armas Old San Juan PR 00901 | swb@wbmvlaw.com sawbacal@aol.com pwm@wbmvlaw.com prwolverine@gmail.com jvv@wbmvlaw.com javier.a.vega@gmail.com | Email |
| Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al. | White & Case, LLP | Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq. 1221 Avenue of the Americas New York NY 10020-1095 | gkurtz@whitecase.com jcunningham@whitecase.com brian.pfeiffer@whitecase.com michele.meises@whitecase.com | Email |
| Counsel to UBS Family of Funds and the Puerto Rico Family of Funds, et al. | White & Case, LLP | Attn: John K. Cunningham, Jason N. Zakia, Fernando de la Hoz, Cheryl Tedeschi Sloane, & Jesse Green Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352 | jzakia@whitecase.com jcunningham@whitecase.com fdelahoz@whitecase.com csloane@whitecase.com jgreen@whitecase.com | Email |
| Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091 | Wilbert Lopez Moreno & Asociados | Attn: Wilbert Lopez Moreno 1272 Ave. Jesus T. Pinero San Juan PR 00921 | wilbert_lopez@yahoo.com | Email |
| Counsel to Softek, Inc. and Insight Management Group, Inc., | William M. Vidal-Carvajal Law Office, P.S.C. | Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917 | william.m.vidal@gmail.com | Email |
| Counsel to Comité Diálogo Ambiental, Inc., El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática, Comité Yabucoeño Pro-Calidad de Vida, Inc. (YUCAE), Alianza Comunitaria Ambientalista del Sureste, Inc., Sierra Club Puerto Rico, Inc., Mayagüezanos por la Salud y el Ambiente, Inc., Coalición de Organizaciones Anti Incineración, Inc. and Amigos del Río Guaynabo, Inc. | William Santiago-Sastre | P.O. Box 1801 Sabana Seca PR 00952-1801 | wssbankruptcy@gmail.com | Email |
| Interested Party | William Santiago-Sastre, Esq. | Attn: William Santiago-Sastre, Esq. USDCPR 201106 PO Box 1801 Sabana Seca PR 00952-1801 | wssbankruptcy@gmail.com | Email |
| Counsel to the Ad Hoc Group of General Obligation Bondholders | Willkie Farr & Gallagher LLP | Attn: Mark T. Stancil 1875 K Street, N.W. Washington DC 20006-1238 | mstancil@willkie.com | Email |
| Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc. | Winston & Strawn LLP | Attn: Carrie V. Hardman 200 Park Avenue New York NY 10166 | chardman@winston.com | Email |
| Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc. | Winston & Strawn LLP | Attn: Joseph L. Motto 35 W. Wacker Drive Chicago IL 60601 | jmotto@winston.com | Email |

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Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--|--------------------------------------|--|--|-------------------|
| Counsel to KDC Solar, LLC | Wollmuth Maher & Deutsch LLP | Attn: James Lawlor, Esq. 200 Madison Ave Morristown NJ 07960 | JLawlor@wmd-law.com | Email |
| Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico | Young Conaway Stargatt & Taylor, LLP | Attn: James L. Patton, Robert S. Brady, Michael S. Neiburg Rodney Square 1000 North King Street Wilmington DE 19801 | jpatton@ycst.com rbrady@ycst.com mneiburg@ycst.com | Email |

Exhibit B

Exhibit B
ACR Tax Refund Claimants Service List
Served via first class mail

| MMLID | NAME | ADDRESS 1 | ADDRESS 2 | ADDRESS 3 | ADDRESS 4 | CITY | STATE | POSTAL CODE | COUNTRY |
|---------|--|---|---|--------------------------------------|---|---------------|-------|-------------|---------|
| 1257675 | 3F AIR CONDITIONING & CONTRACTOR LLC | HC 75 BOX 1119 | | | | NARANJITO | PR | 00719 | |
| 1504 | ACCION LABORAL UNITARIA Y DEFENSORA | 3100 CARR 190 STE 201 | | | | CAROLINA | PR | 00983 | |
| 4821 | ACRO SERVICE CORP | 39209 WEST 6 MILE ROAD STE 250 | | | | LIVONIA | MI | 48152 | |
| 7122 | AGILITY LOGISTICS CORP | 310 COMMERCE SUITE 250 | | | | IRVINE | CA | 92602 | |
| 1646734 | Aimee Raices/Alfonos Rossy Millan | Cambridge Park E6 Plaza Doce | | | | San Juan | PR | 00926 | |
| 1481501 | AM Insurance Services, PSC | 25 Calle Munoz Rivera | | | | Yauco | PR | 00698 | |
| 1481501 | AM Insurance Services, PSC | Haydee Vazquez Gaud | PO Box 1831 | | | Yauco | PR | 00698-1831 | |
| 21673 | AMERICAN TELEMEDICINE CENTER CORP | PO BOX 190006 | | | | SAN JUAN | PR | 00919-0006 | |
| 21673 | AMERICAN TELEMEDICINE CENTER CORP | URB GARDEN HLS | GA1 CALLE MONTEBELLO | | | GUAYNABO | PR | 00966-2909 | |
| 2119266 | Angel L. Medero Vidal & Felicita Morales | 1277 Ave Jesus T Pinero | | | | San Juan | PR | 00927 | |
| 2119266 | Angel L. Medero Vidal & Felicita Morales | Jose Ramon Cestero, Attorney | Cestero-Calzada Law Office LLC | 576 Ave. Arterial B. | The Coliseum Tower Residences Apt. 2102 | San Juan | PR | 00918 | |
| 32222 | ARCHITEK,PSC | PO BOX 192671 | | | | SAN JUAN | PR | 00919 | |
| 32231 | Arco Capital Management LLC | 48 Road 165, CITY VIEW PLAZA II, Suite 4025 | | | | Guaynabo | PR | 00968 | |
| 36858 | ASOMANTE MEDICAL GROUP | PO BOX 2006 | | | | AIBONITO | PR | 00705 | |
| 1772275 | AVON PRODUCTS, INC. (PUERTO RICO BRANCH) | PO BOX 363774 | | | | SAN JUAN | PR | 00936 | |
| 1772275 | AVON PRODUCTS, INC. (PUERTO RICO BRANCH) | SANDRA MARIE TORRES | PO BOX 195598 | | | SAN JUAN | PR | 00919-5598 | |
| 1460995 | Bankruptcy Estate of Tactical Security Police Force, Inc., Case No. 15-05575 | Noreen Wiscovitch-Rentas, Chapter 7 Trustee | PMB 136 400 Calle Juan Calaf | | | San Juan | PR | 00918 | |
| 46827 | BEBE STORES INC | 400 VALLEY DRIVE | | | | BRISBANE | CA | 94005 | |
| 1479662 | BERATUNG GROUP LLC | URB EL VALLE | 225 CALLE TULIPAN G7 | | | CAGUAS | PR | 00727 | |
| 53841 | BLUESTEM FILMS INC | 11601 WILSHIRE BLVD STE 2180 | | | | LOS ANGELES | CA | 90025-1757 | |
| 1507832 | BRISTOL /MYERS SQUIBB PR INC | LUIS MIGUEL CEBALLOS | 1 SQUIBB DR | | | NEW BRUNSWICK | NJ | 08903 | |
| 1507832 | BRISTOL /MYERS SQUIBB PR INC | P.O. BOX 364707 | | | | SAN JUAN | PR | 00936-4707 | |
| 1646960 | Bumble Bee International, Inc and its successors and assigns | Eric Johnson | 11 Conagra Drive | | | Omaha | NE | 68102 | |
| 1646960 | Bumble Bee International, Inc and its successors and assigns | Michael T. Eversden | Attorney | McGrath North Mullin & Kratz, PC LLO | 1601 Dodge St. Suite 3700 | Omaha | NE | 68102 | |
| 2089545 | Cabrera Hermanos, LLC | PO Box 140400 | | | | Arecibo | PR | 00614 | |
| 2089545 | Cabrera Hermanos, LLC | Road 2 | KM 82.2 San Daniel | | | Hatillo | PR | 00659 | |
| 1660176 | CARLOS MONTOTO & MAGDALENA BLANCO | 220 PAJUL | MIRADOR MILAVILLE | | | SAN JUAN | PR | 00924-3836 | |
| 1660176 | CARLOS MONTOTO & MAGDALENA BLANCO | RE: CARLOS E. GONZALEZ | P.O. BOX 266 | | | CAGUAS | PR | 00726-0266 | |
| 1475534 | CCI Group LLC | ATTN: Kristy West, Vice President, Tax | 111 W 16th Ave, Ste 400 | | | Anchorage | AK | 99501 | |
| 1588040 | Centro Clinico de Vega Alta Corp. | c/o Ivonnette M. Ruiz | Calle Muñoz Rivera 5A | | | Vega Alta | PR | 00692 | |
| 1481651 | Centro De Consultoria Medica, CSP | HAYDEE VAZQUEZ GAUD | PO BOX 1831 | | | YAUCO | PR | 00698-1831 | |
| 1481651 | Centro De Consultoria Medica, CSP | PO Box 847 | | | | Guanica | PR | 00653-0847 | |
| 1427024 | Clinica De Manejo Del Dolor Dr. Crawford W. Long C.S.P. | Mary Ann Gandia Fabian, Esq. | PO Box 270251 | | | San Juan | PR | 00928 | |
| 1427024 | Clinica De Manejo Del Dolor Dr. Crawford W. Long C.S.P. | PO Box 1869 | | | | Aibonito | PR | 00705 | |
| 93339 | CLINICA DE MEDICINA DE FAMILIA DE CAYEY CSP | 110 CALLE NUNEZ ROMEU E | | | | CAYEY | PR | 00736 | |
| 93708 | COCINAS DISENO INC | C/O YANINA FUERTES | 1717 AVE PONCE DE LEON | #2207 | | SAN JUAN | PR | 00909 | |
| 93708 | COCINAS DISENO INC | VILLAS DE SAN FRANCISCO | PLAZA 2 # 87 AVEN DE DIEGO SUITE 3 | | | SAN JUAN | PR | 00927 | |
| 1493814 | Commscope Technologies LLC | Nicole Wiley, Manager, International Tax | 4 Westbrook Corporate Center, Suite 400 | | | Westchester | IL | 60154 | |
| 1493814 | Commscope Technologies LLC | Robinson, Bradshaw & Hinson, P.A. | David M. Schilli | 101 N. Tryon Street | Suite 1900 | Charlotte | NC | 28246 | |
| 632895 | COMUNIDAD AGRICOLA BIANCHI INC | PO BOX 19887 | | | | SAN JUAN | PR | 00910 | |
| 1590603 | Correa-Rodríguez, Julio F | 1725 Yangtze | Urb. Rio Piedra Heights | | | San Juan | PR | 00926 | |
| 1590603 | Correa-Rodríguez, Julio F | Miguel Angel Figoeros-Iglesias | PMB 375 | 405 Ave. Esmeralda. Ste. 2 | | Guaynabo | PR | 00969-4457 | |
| 1583270 | CPA RAFAEL EMMANUELLI COLON | COND EL SENORIAL | 1326 CALLE SALUD STE 513 | | | PONCE | PR | 00717-1687 | |
| 111727 | CPALUISROD LLC | PO BOX 610 | | | | YABUCOA | PR | 00767-0610 | |
| 1508253 | Crowe Horwath LLP | 320 E Jefferson Blvd | PO Box 7 | | | South Bend | IN | 46624 | |
| 1508253 | Crowe Horwath LLP | Frank Rivera, Authorized Agent | 222 Lirio Street | Urb La Serrania | | Caguas | PR | 00725 | |
| 1454772 | Cruz Diaz, Antonio | c/o Josué A. Rodríguez Robles, Esq. | MHSJ | PO Box 190095 | | San Juan | PR | 00919-0095 | |
| 122471 | CYCLE SPORTS CENTER INC | PDA 26 | 1917 AVE PONCE DE LEON | | | SAN JUAN | PR | 00915-3947 | |
| 1475362 | Danaus Trust | 201 S. Phillips Ave. Suite 201 | | | | Sioux Falls | SD | 57104 | |
| 1494345 | DIRECT SOLUTION, LLC | 1101 RED VENTURES DRIVE | | | | FORT MILL | SC | 29707 | |
| 1494345 | DIRECT SOLUTION, LLC | FUENTES LAW OFFICES, LLC | P.O. BOX 9022726 | | | SAN JUAN | PR | 00902-2726 | |
| 1518106 | DISTRIBUIDORA DE ALIMENTOS, INC. | P.O. BOX 365 | | | | CAGUAS | PR | 00726-0365 | |
| 143064 | DJS MAT INC | PO BOX 364588 | | | | SAN JUAN | PR | 00936-4588 | |
| 1749894 | Edwards Lifesciences (Canada) Inc. | Edwards Lifesciences Corporation | One Edwards Way | | | Irvine | CA | 92614 | |
| 1810086 | Edwards Lifesciences Pty. Ltd | One Edwards Way | | | | Irvine | CA | 92614 | |
| 1604072 | EMG Networks Alternatives Inc | Urb. Lomas Del Sol | 118 Calle Sagitario | | | Gurabo | PR | 00778-8926 | |
| 1514228 | EMPRESAS COLON AYALA INC. | LIZZETTE AYALA SANTIAGO | PO BOX 3849 | | | MAYAGUEZ | PR | 00681-3849 | |
| 1514228 | EMPRESAS COLON AYALA INC. | PO BOX 3843 | | | | MAYAGUEZ | PR | 00681-3843 | |
| 1503540 | EMPRESAS COLON AYALA INC. | PO BOX 3843 | | | | MAYAGUEZ | PR | 00681-3843 | |
| 314863 | Encody Inc | Attn: Harry Matthew Pelaez | PO Box 280 | | | Bayamon | PR | 00960 | |
| 314863 | Encody Inc | Harry Matthew Pelaez | President | Calle 27 Blq 33 No 24 Urb Santa Rosa | | Bayamon | PR | 00959 | |
| 154557 | ENR SERVICE INC | HC 1 BOX 6024 | | | | AIBONITO | PR | 00705-9756 | |
| 2032531 | Enrique Figueroa Fernandez & Nancy Pola Carrillo | 1277 Ave. Jesus T. Pinero | | | | San Juan | PR | 00927 | |
| 2032531 | Enrique Figueroa Fernandez & Nancy Pola Carrillo | Jose Ramon Cestero | Cestero-Calzada Law Office LLC | 576 Ave. Arterial B. | The Coliseum Tower Residences Apt. 2102 | San Juan | PR | 00918 | |
| 154903 | ENVIROMENTAL INVENTORY & CONSULTING GROUP | PO BOX 56163 | | | | BAYAMON | PR | 00960 | |
| 154903 | ENVIROMENTAL INVENTORY & CONSULTING GROUP | QUINTA DEL RIO PLAZA 6 B-8 | | | | BAYAMON | PR | 00961 | |
| 160281 | EXETER GROUP INC | Philip L. Cifarelli | CFO | 12 Kingswood Drive | | Clifton Park | NY | 12065 | |
| 160281 | EXETER GROUP INC | PO BOX 990048 | | | | BOSTON | MA | 02199-0048 | |
| 1518149 | FAT, Inc. | P O Box 365 | | | | Caguas | PR | 00726-0365 | |
| 1560825 | Fidelity & Deposit Co. of Maryland | Fox Swibel Levin & Carroll LLP | Margaret M. Anderson | 200 W. Madison, Suite 3000 | | Chicago | IL | 60606 | |
| 1560825 | Fidelity & Deposit Co. of Maryland | Zurich American Insurance Company | Annette Peat | 1299 Zurich Way | | Schamburg | IL | 60196 | |
| 1467704 | FILISHA INC | 326 BO BAJURAS | | | | ISABELA | PR | 00662-2182 | |
| 179849 | FREXULFE LLC | PO BOX 364588 | | | | SAN JUAN | PR | 00936-4588 | |
| 1482042 | FRONTERA TACORONTE MD., CSP, NESTOR R. | HAYDEE VAZQUEZ GAUD | HAYDEE VAZQUEZ GAUD ACCOUNTING SERVICES | PO BOX 1831 | | YAUCO | PR | 00698-1831 | |
| 1482042 | FRONTERA TACORONTE MD., CSP, NESTOR R. | PO BOX 1032 | | | | GUANICA | PR | 00653-1032 | |
| 190070 | GENERAL OPHTHALMOLOGY GROUP CSP | COND PUERTA DEL CONDADO | 1095 AVENUE WILSON APT 1601 | | | SAN JUAN | PR | 00907 | |
| 1516117 | Genetic Diagnostic Group, C.S.P. | C/O Josué A. Rodríguez-Robles, Esq. | PO Box 190095 | | | SAN JUAN | PR | 00919-0095 | |
| 1539468 | GRAMIRA, LLC | PO BOX 358 | | | | MAYAGUEZ | PR | 00681-0358 | |

Exhibit B
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|---------|---|---|---------------------------------------|---|-------------------------------------|---------------|-------|-------------|---------|
| 216078 | HERNAN JR MACHADO TORRES PE PSC | PO BOX 495 | | | | MAYAGUEZ | PR | 00681 | |
| 216078 | HERNAN JR MACHADO TORRES PE PSC | PO Box 945 | | | | Mayaguez | PR | 00681-0495 | |
| 1574577 | HOTEL MARBELLA INC | PO BOX 335294 | | | | PONCE | PR | 00733 | |
| 225089 | HQJ REAL ESTATE, LLC | PO BOX 781 | | | | HORMIGUEROS | PR | 00660 | |
| 1656403 | IGUINA DE LA ROSA CSP | URB LA RAMBLA | 1392 CALLE CASTELLANA | | | PONCE | PR | 00730 | |
| 1504875 | Instituto de Ojos & Cirugia Plastica CSP | PO Box 3241 | | | | Mayaguez | PR | 00682 | |
| 228409 | INVERSIONES & CONSTRUCTORA R B GROUP | RAFAEL G. MARTINEZ-GEIGEL, ESQ. | GPO BOX 366252 | | | SAN JUAN | PR | 00936-7682 | |
| 228409 | INVERSIONES & CONSTRUCTORA R B GROUP | URB EL PLANTIO | H24A CALLE NOGAL | | | TOA BAJA | PR | 00949-4439 | |
| 673738 | J J C INDUSTRIAL SERVICE | 3-C CALLE LAS VIOLETAS | | | | VEGA ALTA | PR | 00692-6763 | |
| 1722157 | Jackson National Insurance Company | William Garofalo | c/o Swiss Re | 175 King Street | | Armonk | NY | 10504 | |
| 1722157 | Jackson National Insurance Company | William T. Devanney, Jr. | 1 Corporate Way | | | Lansing | MI | 48951 | |
| 1572151 | Jacobs P.S.C | 1880 Waycross Road | Attn: Mr. Mike Helmecamp | | | Forest Park | OH | 45240 | |
| 1572151 | Jacobs P.S.C | Three Tower Bridge, Two Ash Street | Attn: Mr. Gary Walter | | | Conshohocken | PA | 19428 | |
| 239092 | JG DISH & CELLULAR INC | PO BOX 1748 | | | | SAN LORENZO | PR | 00754 | |
| 241276 | JMF DEFERRED COMPENSATION TRUST | PO BOX 25 | | | | GURABO | PR | 00778 | |
| 1596679 | John L. Kordash and Judith W. Kordash | 2 Knollwood Dr. | | | | Dover | MA | 02030 | |
| 1570908 | Jorge L Irizarry Dominicci y Marian I Roig Franceschini | Urb. Punto Oro | 4447 Calle El Angel | | | Ponce | PR | 00728-2048 | |
| 252153 | JRZ TRANSPORT INC | VILLA DE SAN AGUSTIN | M49 CALLE 13 1449 | | | BAYAMON | PR | 00959-2083 | |
| 1490806 | Learning Alliances, LLC | c/o Jorge M. Canellas | C 7 Tivoli Street | Paseo La Fuente | | San Juan | PR | 00926 | |
| 1746547 | Leductech Solutions Inc. | Plaza de las Fuentes | 1078 Finlandia | | | Toa Alta | PR | 00953 | |
| 264990 | LEGALITY INVESTIGATION & SECURITY SERVICE INC | PMB 198, PO BOX 1345 | | | | TOA ALTA | PR | 00954-9905 | |
| 270550 | LOPEZ BERRIOS, ANGEL | Angel Mario Lopez | 3117 Carr 351 | | | Mayaguez | PR | 00682 | |
| 270550 | LOPEZ BERRIOS, ANGEL | PO BOX 3882 | | | | MAYAGUEZ | PR | 00681 | |
| 307271 | MARTINEAU HOUSING AND BUILDING MANAGEMENT CORP. | PO BOX 271 | | | | SAINT JUST | PR | 00978 | |
| 542569 | MARTINEZ SULSONA, SUCN RAUL | PO BOX 6154 | | | | MAYAGUEZ | PR | 00681-6154 | |
| 1495037 | MONY Life Insurance Company | 2801 Hwy 280 South | | | | Birmingham | AL | 35223 | |
| 1487897 | MWR Emergency Group LLC | C/O Josué A. Rodríguez Robles | PO Box 190095 | | | San Juan | PR | 00919-0095 | |
| 1488998 | Nevares Guillermetey, Hector G. | c/o Josué A. Rodríguez Robles | PO Box 190095 | | | San Juan | PR | 00919-0095 | |
| 1895865 | Newmeco, Inc. | 1 Santa Anastacia St. Urb El vigia | | | | San Juan | PR | 00926-4203 | |
| 1895865 | Newmeco, Inc. | Jeannette Stomayor, Pres. | 138 Winston Churchill Ave | Suite 800 | | San Juan | PR | 00926-4203 | |
| 1760676 | Newmeco, Inc. and/or Jeannette Sotomayor, Pres. | 138 Winston Churchill Ave | Suite 800 | | | San Juan | PR | 00924-203 | |
| 1760676 | Newmeco, Inc. and/or Jeannette Sotomayor, Pres. | Jose Luis Alicea | Vice President | Newmeco, Inc EIN 66-0775064 | 1 Santa Anastacia St., Urb El Vigia | San Juan | PR | 00926-4203 | |
| 366422 | Nolla Amado, Juan Jose | 3051 AVE. JUAN HERNANDEZ | SUITE 202 | | | ISABELA | PR | 00662-3616 | |
| 1522433 | Olivencia Velazquez CPAS P S C | PO BOX 79715 | | | | CAROLINA | PR | 00984-9715 | |
| 373551 | Open Systems Inc. | 4301 Dean Lakes Blvd. | | | | Shakopee | MN | 55379 | |
| 1481953 | OWNED OUTCOMES, LLC | 6085 WEST TWAIN AVE. | SUITE 101 | | | LAS VEGAS | NV | 89103 | |
| 1481953 | OWNED OUTCOMES, LLC | JUAN CARLOS GONZALEZ | AGENT | A6 BROMELIA STREET URB. ESTANCIAS DE BAIROA | | CAGUAS | PR | 00727 | |
| 388454 | P P L MEDICAL CSP | GALERIA PASEOS | 100 GRAND PASEO BLVD STE 112 | PMB 333 | | SAN JUAN | PR | 00926 | |
| 388454 | P P L MEDICAL CSP | MIGUEL A TORRES DIAZ | CONTADOR | M TORRES-DIAZ & CO., C.S.P. | PO BOX 3502 | GUAYNABO | PR | 00970-3502 | |
| 396564 | PC G INT'L | COND PLAZA ATHENEE | 101 AVE ORTEGON APT 301 | | | GUAYNABO | PR | 00966 | |
| 1507684 | PEREZ RIVERA, GABRIEL | CMR 490 BOX 2416 | | | | APO | AE | 09708 | |
| 413512 | POWER COOLING | PO BOX 192817 | | | | SAN JUAN | PR | 00919 | |
| 1509952 | PPG Puerto Rico, Inc. | McConnell Valdes LLC | c/o Nayuan Zouairabani | PO Box 364225 | | San Juan | PR | 00936-4425 | |
| 1509952 | PPG Puerto Rico, Inc. | PPG Industries, Inc. | 1PPG Place 37/F | | | Pittsburgh | PA | 15272 | |
| 414563 | Professional Credential Service Inc | 25 Century Blvd, Suite 505 | | | | Nashville | TN | 37214 | |
| 414563 | Professional Credential Service Inc | Gabriel J Viera Pina | CPA | BDH Global Advisors LLC | 954 Ponce De Leon Ave. Ste 806 | Ssn Juan | PR | 00907 | |
| 414610 | PROFESSIONAL SERVICES NETWORK INC | 13975 CONNETICUT AVE STE 210 | | | | SILVER SPRING | MD | 20906 | |
| 414685 | PROJECT MANAGEMENT CONSTRUCTION CORP | 1336 CALLE SALUD | | | | PONCE | PR | 00717 | |
| 414691 | PROJECT MANAGEMENT SERVICES PSC | 1336 CALLE SALUD | | | | PONCE | PR | 00717 | |
| 419458 | QUINTEROS, ALEJANDRO | 1367 AVE WILSON | APTO 301 | | | SAN JUAN | PR | 00907 | |
| 1509568 | RDA LEGAL, PSC. | P/C LIZA RAMIREZ | 7102 GOLD VILLAS | | | VEGA ALTA | PR | 00692 | |
| 431591 | RED BUSINESS SUPPORT GROUP INC | COND ATRIUM PARK | 17 CALLE REGINA MEDINA APT 506A | | | GUAYNABO | PR | 00969-6029 | |
| 1508434 | RED VENTURES, LLC | 1101 RED VENTURES DRIVE | | | | FORT MILL | SC | 29707 | |
| 1508434 | RED VENTURES, LLC | FUENTES LAW OFFICES, LLC | P.O. BOX 9022726 | | | SAN JUAN | PR | 00902-2726 | |
| 1548289 | Reynaldo Garcia Inc | CPA William Cancel Sepulveda | PO Box 1746 | | | Mayaguez | PR | 00681-1746 | |
| 1548289 | Reynaldo Garcia Inc | PO Box 3608 | | | | Mayaguez | PR | 00681-3608 | |
| 436935 | RHEINSCHMIDT TILE AND MARBLE INC | LARRY W. RHEINSCHMIDT, JR. | 1100 AGENCY STREET | | | BURLINGTON | IA | 52601 | |
| 436935 | RHEINSCHMIDT TILE AND MARBLE INC | PO BOX 668 | | | | BURLINGTON | IA | 52601 | |
| 1487907 | Rodriguez D'Andrea, Angeles M | C/O Josué A. Rodríguez Robles | PO Box 190095 | | | San Juan | PR | 00919-0095 | |
| 1500791 | ROJO CONSTRUCTION CORPORATION | Lawrence E. Duffy | 701 Ponce De Leon Ave | Suite 407 | | San Juan | PR | 00907-3248 | |
| 1487720 | Rosa Cartagena, Felix J. | c/o Josua A. Rodríguez Robles | PO Box 190095 | | | San Juan | PR | 00919-0095 | |
| 2025803 | Sanabria Figueroa, Harry L. | 182 Tulipan | | | | San Juan | PR | 00927-6214 | |
| 1464223 | SAP Legal PSC | 434 Ave. Hostos | | | | San Juan | PR | 00918 | |
| 1488061 | Schinitzer Puerto Rico, Inc | 299 SW CLAY ST 350 | | | | PORTLAND | OR | 97201 | |
| 1488061 | Schinitzer Puerto Rico, Inc | McConnell Valdes LLC | c/o Nayuan Zouairabani | PO Box 364225 | | San Juan | PR | 00936-4225 | |
| 1488061 | Schinitzer Puerto Rico, Inc | Schnitzer Puerto Rico, Inc | c/o Ellsworth Mink (Regional Manager) | PO Box 1153 | | Salinas | PR | 00751 | |
| 2053176 | Sense Corp. | 17 Rams Gate | | | | St. Louis | MO | 63132 | |
| 2053176 | Sense Corp. | Albieli Carrasquillo | RSM Puerto Rico | 1000 San Roberto Street, Reparto Loyola | | San Juan | PR | 00922 | |
| 530540 | SERV DE SALUD PRIMARIO DE BARCELONETA | D/B/A ATLANTIC MEDICAL CENTER | PO BOX 2045 | | | BARCELONETA | PR | 00617 | |
| 530540 | SERV DE SALUD PRIMARIO DE BARCELONETA | LEIDA ANNETTE NAZARIO | CARR #2 KM. 57.8 CRUCE DAVILA | | | BARCELONETA | PR | 00617 | |
| 1571566 | Servicios de Transportacion Juan Carlos Inc | PO Box 439 | | | | Loiza | PR | 00772 | |
| 533696 | SJS MNGT ASSOCIATES INC | 1500 MEMOLI LANE, UNIT B1 | | | | FORT MYERS | FL | 33919-6339 | |
| 1490298 | Smart Insurance Agency VSJ, P.S.C. | 1510 F.D. Roosevelt Ave. | Suite 9A1 | | | Guaynabo | PR | 00968 | |
| 1490298 | Smart Insurance Agency VSJ, P.S.C. | Marichal, Hernández, Santiago & Juarbe, LLC | Juan Jose Charana-Agudo | PO Box 190095 | | San Juan | PR | 00919-0095 | |
| 1538217 | Specialty Paper Bag Corporation of Puerto Rico, Inc. | 4131 N.W. 132 Street | | | | Opa Laka | FL | 33054 | |
| 1538217 | Specialty Paper Bag Corporation of Puerto Rico, Inc. | Law Office of John E. Mudd | John E. Mudd | PO Box 194134 | | San Juan | PR | 00919 | |
| 1563002 | Steadfast Insurance Company | Annette Peat | Zurich American Insurance Company | 1299 Zurich Way | | Schaumburg | IL | 60196 | |
| 1563002 | Steadfast Insurance Company | Margaret M. Anderson | Fox Swibel Levin & Carroll LLP | 200 W. Madosn, Suite 3000 | | Chicago | IL | 60606 | |

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|---------|--|---|----------------------------|-------------------|------------|------------------|-------|-------------|---------|
| 1583585 | Sucesion Lourdes Montalvo Torres | 1374 Calle Bonita | | | | Ponce | PR | 00717-2615 | |
| 1516740 | Sucesión Norberto Medina-Vélez, composed by Norberto Medina-Zurinaga, María Medina-Zurinaga and Yvon | PO Box 21354 | | | | San Juan | PR | 00928-1354 | |
| 1516740 | Sucesión Norberto Medina-Vélez, composed by Norberto Medina-Zurinaga, María Medina-Zurinaga and Yvon | Z-22 Calle 13 | Ext. San Agustín | | | San Juan | PR | 00926 | |
| 542108 | SUCESION PHILIPPI FRANZ RAMIREZ DE ARELLANO | C/O EMELIE PICO | ESTATE ADMINISTRATOR | MANS GARDEN HILLS | F4 CALLE 6 | GUAYNABO | PR | 00966 | |
| 542108 | SUCESION PHILIPPI FRANZ RAMIREZ DE ARELLANO | MANS GARDEN HILLS | F4, CALLE 6 | | | GUAYNABO | PR | 00966 | |
| 543664 | SYSTEMAX PUERTO RICO | 11 HARBOR PARK DRIVE | | | | PORT WASHINGTON | NY | 11050 | |
| 543664 | SYSTEMAX PUERTO RICO | 5850 Carol Ridge Drive | Suite 201 | | | Carol Springs | FL | 33076 | |
| 1792836 | Taubman Centers, Inc. | 200 E.Long Lake Rd,Suite 300 c/o Corporate Tax Department | | | | Bloomfield Hills | MI | 48304 | |
| 1506924 | Tech Data de Puerto Rico, Inc. | C/O Josué A. Rodríguez Robles | PO Box 190095 | | | San Juan | PR | 00919-0095 | |
| 1499723 | The New 5-7-9 and Beyond, Inc. | David Lederstein | 1000 Pennsylvania Avenue | | | Brooklyn | NY | 11207 | |
| 1442566 | TOLEDO, JOSE HECTOR | CALLE TULIPAN 194 | URB. SAN FRANCISCO | | | SAN JUAN | PR | 00927 | |
| 1541155 | Touchstone Wireless Latin America, LLC, d/b/a Ingram Micro Mobility | 501 Airtech Pkwy | | | | Plainfield | IN | 46168 | |
| 1541155 | Touchstone Wireless Latin America, LLC, d/b/a Ingram Micro Mobility | Juan H . Saavedra Castro | 206 TeTuan St., Suite 505 | | | San Juan | PR | 00901 | |
| 1468609 | TRAFIGURA TRADING, LLC | 1401 MCKINNEY ST. STE. 1500 | | | | HOUSTON | TX | 77010 | |
| 1468609 | TRAFIGURA TRADING, LLC | ADSUAR MUNIZ GOYCO | SEDA & PEREZ-OCHOA, P.S.C. | P.O. BOX 70294 | | SAN JUAN | PR | 00936-8294 | |
| 560428 | TRC ENVIRONMENTAL CORPORATION | 21 GRIFFIN RD N | | | | WINDSOR | CT | 06095-1512 | |
| 1468116 | Vitol, Inc | c/o Jorgen Oosthuizen | 2925 Richmond Ave. 11th FL | | | Houston | TX | 77098 | |
| 1468116 | Vitol, Inc | McConnel Valdés LLC | PO Box 364225 | | | San Juan | PR | 00936 | |
| 1539583 | X Ray Diagnostic Center, Inc. / X Ray Equipment, Inc. | PO Box 358 | | | | Mayaguez | PR | 00681-0358 | |
| 1539443 | X-RAY DIAGNOSTIC CENTER, LLC | PO BOX 358 | | | | MAYAGUEZ | PR | 00681-0358 | |
| 1556433 | Zurich American Insurance Company | Annette Peat Zurich American Insurance Company | 1299 Zurich Way | | | Schaumburg | IL | 60196 | |
| 1556433 | Zurich American Insurance Company | Margaret M. Anderson Fox Swibe I Levin & Carroll LLP | 200 W. Madison, Suite 3000 | | | Chicago | IL | 60606 | |